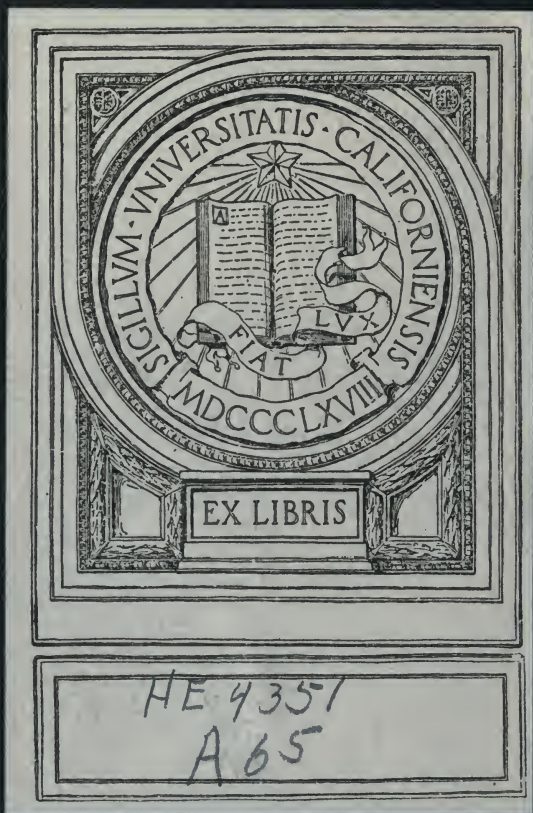


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Classification of Operating Expenses, Operating
Revenues and Expenditures for
Road and Equipment

For the Use of

Electric Railways

ADOPTED AS STANDARD BY THE
AMERICAN STREET AND INTERURBAN RAILWAY
ACCOUNTANTS' ASSOCIATION

[NOW AMERICAN ELECTRIC RAILWAY ACCOUNTANTS' ASSOCIATION]

OCTOBER 15, 1908

SUBSTANTIALLY CONFORMING WITH THE CLASSIFICATIONS
PRESCRIBED BY THE

INTERSTATE COMMERCE COMMISSION

IN ACCORDANCE WITH SECTION TWENTY OF THE ACT TO
REGULATE COMMERCE

INCLUDING ALSO

REPRINTS OF DECISIONS UPON QUESTIONS RAISED UNDER CLASSIFICA-
TIONS—INTERSTATE COMMERCE COMMISSION

AND

ALPHABETICAL LIST OF ITEMS OF EXPENSE—CENTRAL ELECTRIC
ACCOUNTING CONFERENCE

PUBLISHED BY THE ASSOCIATION

29 WEST 39th STREET

NEW YORK

JUNE, 1909

(Reprinted January, 1912)

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REGULATE COMMERCE

Through the courtesy of the Interstate Commerce Commission and the Central Electric Accounting Conference, permission has been given to include in this publication, under Appendices A and B, "Decisions upon Questions Raised under Classifications" and "Alphabetical List of Items of Expense in the Operation of Electric Railways."

PUBLISHED BY THE ASSOCIATION
29 WEST 39th STREET
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AMERICAN STREET AND INTERURBAN RAILWAY
ACCOUNTANTS' ASSOCIATION.

STANDING COMMITTEE ON A STANDARD CLASSIFICATION OF
ACCOUNTS AND FORM OF REPORT.

(June 1, 1909.)

W. F. HAM, *Chairman*, Washington, D. C.
H. L. WILSON, Boston, Mass.
W. B. BROCKWAY, New York, N. Y.
W. H. FORSE, JR., Anderson, Ind.
F. E. SMITH, Chicago, Ill.

REPORT OF COMMITTEE ON STANDARD CLASSIFICATION OF ACCOUNTS AND FORM OF REPORT.

At the 12th Annual Convention, Atlantic City, N. J. October 15, 1908.

To the American Street and Interurban Railway Accountants' Association:

GENTLEMEN:—During the past year the classification of accounts for electric railways has been a very active subject. Both the Interstate Commerce Commission and the Public Service Commissions of the First and Second Districts of New York have issued tentative classifications which have kept the question prominently before the attention of electric railroad interests as a whole. It is safe to say that at no time in the history of the industry has the question of accounting been considered of such vital moment and so occupied the attention of not only the accounting officers, but also the managers and presidents of the roads.

In order that there may be a clear understanding of the situation, let us refer briefly to matters occurring in the early days of this association.

The Street Railway Accountants' Association was organized at Cleveland, Ohio, March, 1897. At that time a paper, entitled "Suggestions for a Standard System of Accounts, Classification of Operating Expense Accounts and Form of Report That Will Admit of Comparison and Diffuse Information Between Companies," was presented to the convention by Mr. C. N. Duffy, then secretary and treasurer of the Citizens' Street Railway Company of St. Louis. One quotation alone from that paper is suggestive in view of recent developments.

The one object that should be uppermost in the mind of the accounting officer of a street railway is to keep his operating expense accounts in such a way that the management of the road will profit by the information. In order to have a classification of operating expense accounts that will admit of this, there is great danger of having too much subdivision and itemization. This necessitates not only a mass of figures, but a corresponding amount of detail work that sometimes proves unwieldy.

At this convention there was appointed a Standing Committee for the Standard Classification of Operating Expense Accounts, etc. This committee was active in its work and submitted a report to the first annual convention, at Niagara Falls, October, 1897, which report was the subject of animated discussion by the convention. Again, at the second annual convention of the association, at Boston in September, 1898, they submitted a revised report, which was adopted and the classification recommended for general adoption by the members of the association.

That classification called for 39 operating expense accounts and, with some minor alterations, has remained the standard of this association up to the present time. Its simplicity was its chief recommendation, making it possible for the smallest companies to keep their accounts in accordance with the classification without undue trouble or expense. Yet it was capable of indefinite expansion, and its elasticity and flexibility made it entirely possible and practicable for the largest companies in the country to keep their accounts in accordance with the classification and yet have

for their own purposes such detailed information as they desired. In the discussions of the past year it has been gratifying to the members of this committee, and we believe a compliment to this association, that out of the chaos that existed in street railway accounting up to the time of the organization of this association there evolved a classification which has stood the test of nearly 10 years' actual use.

That classification, however, was prepared before the advent of the interurban road. Realizing that the nature of the business conducted by the interurban road was considerably different from that of the strictly urban road, and desiring to have a classification which would meet the requirements of all classes of electric roads, a committee of three, Messrs. W. H. Forse, Jr., A. B. Bierck and A. C. Henry, representing large interurban roads, was appointed to approach the subject from a strictly interurban standpoint, and to prepare a classification which would meet the requirements of roads of that character, without regard to the classification then in use by electric roads. This committee devoted much time and thought to the work and submitted a classification which later on was the basis of a joint conference between the Classification Committee and the committee representing interurban roads. Subsequent to this conference a classification was prepared and submitted at the last convention of this association at Atlantic City, October, 1907, was fully discussed by the association and finally adopted in accordance with the following resolution:

Resolved, That the Tentative Classification of Operating Expense Accounts submitted by the Committee on Standard Classification of Accounts and Form of Report be approved as amended and referred back to said committee for final revision, with power to act.

Since then your committee has had many conferences with representatives of the Interstate Commerce Commission and has also been twice present at hearings before the Public Service Commission of New York, Second District. It is unnecessary at this time to refer in detail to all that has happened. We refer particularly to the circular letter of the American Street and Interurban Railway Association, dated Feb. 26, 1908, mailed to general managers and auditors of member companies and containing a brief statement of the situation up to that date. Circular No. 20 of the Interstate Commerce Commission was sent out by said commission the last of February, and every railroad company in the country was given an opportunity to express its views. The time for reply, originally placed as March 28, was afterward extended to May 5. As you all know, the subject was thoroughly discussed, and general dissatisfaction was manifested by all companies concerned.

On May 11, the replies to Circular No. 20 having been all received and copies having been furnished to our association, a meeting of this committee was held in Washington in conference with a committee of the American Association to go over the replies and to consider the question generally. On May 12 and 13 we were in conference with the representatives of the Interstate Commerce Commission and agreed upon a mod-

ified classification, from which were eliminated all of the features most objectionable to the electric railway interests. These objectionable features were primarily the treatment of depreciation, the joint facilities accounts and the division of such accounts as "printing and stationery," "injuries and damages" and "insurance" among all accounts affected. It was also agreed that there should be three classifications, based upon the size of the companies, thereby reducing the burden upon the smaller companies.

In regard to depreciation, the proposed classification provides an alternative method for the treatment of depreciation of "way and structures" and of "equipment." The position of the Interstate Commerce Commission is that, in view of the fact that the responsibility for the administration of accounting rules relative to electric railways rests largely upon the railway commissions of the different States, the orders of the respective State commissions should be accepted as controlling orders rather than the order of the Interstate Commerce Commission. It is understood that the reports of electric railways subject to the jurisdiction of the Interstate Commerce Commission will conform, so far as the treatment of depreciation is concerned, to the order of the State in which the larger portion of the railway is situated.

It was agreed that the text should be prepared by this committee and submitted to the Interstate Commerce Commission for their criticism and final action. Your committee met in Atlantic City the following week and prepared a text which was submitted to the Interstate Commerce Commission for their approval. This text has not yet been published, owing to the fact that the Interstate Commerce Commission has postponed the date of the new classification being effective until Jan. 1, 1909.

The classifications as finally agreed upon are set forth herein, and, in view of the trying and confused conditions that have prevailed during the past year, we feel that they should be generally acceptable to electric railway interests. A comparison of this classification with the Atlantic City (1907) classification will show that there are no vital differences between the two classifications. We, therefore, recommend that these classifications be adopted as a standard of the association. This association has from the outset urged the importance of uniformity, and inasmuch as these classifications have been adopted by the Interstate Commerce Commission and will doubtless be adopted by many State commissions, it seems most desirable that the members of this association should use this classification, whether or not they are subject to Federal or State supervision.

The committee is unanimously of the opinion, however, that discounts and commissions on securities issued for construction purposes, or to raise funds for construction, should be considered a proper capital expenditure and therefore be charged to expenditures for road and equipment.

In order to insure uniform treatment of these classifications, it is strongly recommended that member companies who may be in doubt as to the correct interpretation of any of the instructions, communicate with the chairman of the committee for a ruling by the committee. In

this way we feel that the committee can in the future, as in the past, render valuable assistance in securing that uniformity which is essential to the proper carrying out of the classifications of accounts.

We submit, as a part of this report, herewith a copy of the Report of the Committee on Construction and Operating Expenses of Electric Railways, submitted to the 19th annual convention of the National Association of Railroad Commissioners, held on Oct. 6-8, 1908, at Washington, D. C.

During the year two vacancies have occurred in the membership of this committee, Mr. Frank R. Henry and Mr. W. G. McDole.

Both of these gentlemen had been for many years active in the work of the association and of this committee, and we desire that our sense of appreciation of their valuable services be made a matter of record in this report.

The vacancies so occurring have been filled by the appointment of Mr. W. B. Brockway and Mr. W. H. Forse, Jr.

We desire to thank many individual members of the association for the assistance they have cheerfully rendered the committee. It has often been necessary to call upon them for help and advice, and none has been found wanting.

Respectfully submitted.

W. F. HAM, *Chairman*,
H. L. WILSON,
C. N. DUFFY,
W. B. BROCKWAY,
W. H. FORSE, JR.

The report was discussed and approved as follows:

ACTING PRESIDENT WALLIS:—The question comes now on the adoption of the report of this committee, with the recommendations. Is there anything further to be said on the matter?

On motion, duly seconded, the report was accepted and the recommendations adopted.

REPORT OF THE COMMITTEE ON CONSTRUCTION AND
OPERATING EXPENSES OF ELECTRIC RAILWAYS,
PRESENTED AT THE 19th ANNUAL CONVENTION
OF THE NATIONAL ASSOCIATION OF
RAILWAY COMMISSIONERS.

Your Committee on Construction and Operating Expenses of Electric Railways has the honor to submit the following report:

In carrying out the provisions of section 20 of the Act to Regulate Commerce, as amended, the Interstate Commerce Commission realized the importance of first providing a uniform system of accounts for the steam carriers by which the great volume of commerce of the country is moved. It was for that reason that the preparation of a uniform system of accounts for electric railways was not actively taken up until the latter part of last year. In then entering upon the work, the commission followed the plan adopted in connection with the preparation of the system of accounts for steam railways. In other words, the electric railways were asked to co-operate in the matter. Various conferences were had with the representatives of the American Street & Interurban Railway Association and with members of the American Street and Interurban Railway Accountants' Association. As the result of these conferences a tentative text of classification of operating expenses and expenditures for road and equipment was prepared and submitted to the various electric railways of the country for their criticism. Subsequently the text underwent some modifications to meet the suggestions made by the various interests involved. And these changes not only met with the approval of the representatives of the two associations above mentioned at a meeting held in Washington on May 12 and 13, 1908, but at that time were also considered and approved by representatives of several of the State railroad commissions. At this conference a special committee of five, consisting of four electric railway accountants and a representative of the Interstate Commerce Commission, was appointed for the purpose of making a final draft of the text for these accounts. This committee met at Atlantic City during the week of May 18 and prepared the text of the Classification of Expenditures for Road and Equipment and the Classification of Operating Expenses, which on the first day of June last were approved by the Interstate Commerce Commission and are now ready for distribution.

The annual operating revenues of the different electric railways in the United States seem to vary from less than \$10,000 to \$17,000,000. In order not to embarrass the smaller companies by requiring them to adopt a more elaborate system of accounts than was necessary, it was decided to divide the electric carriers of the country into three classes designated as Class A, Class B and Class C. Class A embraces all the electric railways of the country that enjoy annual operating revenues of more than \$1,000,000. For this class the text of the classification of operating expenses, thus prepared and approved by the Interstate Commerce Commission, provides for 88 accounts. Class B includes all the

electric roads, the annual operating revenues of which are more than \$250,000, but not in excess of \$1,000,000. For these roads the classification of operating expenses, as approved by the commission, embraces 58 accounts. In Class C are grouped all electric lines that have annual operating revenues of not more than \$250,000. And for roads of this class the classification of operating expenses, approved by the commission, provides 36 items. The 88 accounts provided in the text for roads in Class A are so grouped that roads belonging either to Class B or to Class C can readily determine the accounts to which various items are to be charged. It is also possible to reduce the various accounts of Classes A and B to the 36 accounts provided for railways of Class C, thus affording an accurate basis for a general comparison of the operating expenses of all classes of electric railways.

An examination of the classification of operating expenses for electric lines thus prepared and approved by the commission will disclose the fact that it differs from the corresponding classification for steam lines in two particulars.

First. Joint Facilities, Debit and Credit, accounts are altogether eliminated on the ground that the occasion for the use of these items in connection with the operating expenses of electric lines is not sufficient to warrant the refinement in accounting methods which the application of such accounts would require. Many electric railway companies are, however, engaged not only in the transportation of passengers and property, but in the business of furnishing light to municipal communities, as well as power for the operation of manufacturing enterprises. To meet that situation Joint Debit and Credit Accounts are inserted to provide for such inter-departmental charges. Under this arrangement the total cost of producing power for transportation and lighting, for example, will be carried in the primary accounts of either one of the departments, and the necessary adjustment can be made through the Joint Debit and Credit Accounts.

The second respect in which the classification of operating expenses for electric lines differs from the classification of operating expenses of steam lines, is in the matter of depreciation charges. This matter was left to the judgment of the several State commissions, at whose hands the whole question of depreciation will doubtless receive careful consideration. Although your committee assumes that the same tests that are applied to determine whether a steam railroad is under the jurisdiction and authority of the Interstate Commerce Commission will suffice also to determine whether particular electric lines are under the jurisdiction and authority of that body, nevertheless, it seems to be true that a substantial portion of the electric mileage of the country is not subject to the provisions of the act to regulate commerce. It was largely on this account that the Interstate Commerce Commission thought it best to accept from such electric carriers as are subject to its jurisdiction, reports including or excluding depreciation charges according as the several State commissions might require them or not. That is to say, if greater portion of a particular interstate electric line is within the

boundaries of a State which does not require the State lines to report depreciation charges, this will not be required in the reports of that line to the Interstate Commerce Commission. On the other hand, where the whole or a greater part of a particular electric line lies within a State which does insist upon depreciation charges, the Interstate Commerce Commission will require such charges to be set up in the reports made to it by that line. Under this arrangement the particular company will report in the same manner both to its State commission and to the Interstate Commerce Commission.

The matter of the date for making the classifications effective was the occasion of some difficulty and embarrassment. While the fiscal year of steam carriers generally closes with June 30 of each year, this seems not to be universally the case with electric lines. In investigating the question it was ascertained that of 193 designated companies, located in 39 different States, 113 had been in the habit of closing their fiscal year on December 31 of each year, 43 on June 30, 14 on September 30, and 23 on other dates. This investigation seems to indicate that the majority of electric roads have accepted the calendar year as their fiscal year, and it was this fact that determined the Interstate Commerce Commission to make the classifications for electric railroads effective on January 1, 1909. But your attention is called to the fact that under the terms of section 20 of the Act to Regulate Commerce, Carriers are required to file with the Interstate Commerce Commission reports for each year ending on June 30. Although the new classifications do not go into effect until January 1, 1909, it would be very advantageous from every point of view if all the electric lines should adjust their accounts for the months of July to December inclusive, of this year, to the new classifications. In this connection it may be well also to add that a special form of annual report has been provided for electric railways to cover the year ending June 30, 1908. This form is not prepared in accordance with the new classifications, but is adjusted to what is understood to have been the previous practice of accounting among the electric lines. It was thought wise to save a year by calling for such a report, and it was deemed desirable also to have this annual report based on the old classifications in order that comparisons might be made with the first annual report under the new classifications.

In conclusion your committee thinks it well to say that the Interstate Commerce Commission, in preparing these classifications, has had in view the fact that most of the State commissions have signified their intention of using them when issued, and also the fact that to a great extent the administration of the system of accounts for electric lines will rest largely in the hands of the State Commissions.

Respectfully submitted,

JAMES S. HARLAN, *Chairman.*

WILLIAM J. WOODS, of Indiana.

D. N. LEWIS, of Iowa.

W. J. MEYERS, of New York.

WASHINGTON, D. C., October 7, 1908.

METHOD OF SUBMITTING QUESTIONS FOR DECISION.

All possible care has been taken to make the text descriptive of the accounts in these classifications full and ample for the use of all companies. It is recognized, however, that, owing to the wide range covered in the business done by the electric railways, questions of classification and interpretation will arise which should be authoritatively decided in order that full standard methods may be followed.

Roads doing an interstate business should address their questions to the Bureau of Statistics and Accounts, Interstate Commerce Commission, Washington, D. C., and other roads should address the Chairman of the Committee on Standard Classification of Accounts and Form of Report of this Association.

From time to time the questions and answers will be published in such form that they may be conveniently used in connection with these classifications.

CLASSES INTO WHICH ELECTRIC RAILWAYS ARE DIVIDED.

Class A.—Companies having annual operating revenue more than \$1,000,000.

Class B.—Companies having annual operating revenue more than \$250,000, but not in excess of \$1,000,000.

Class C.—Companies having annual operating revenue not more than \$250,000.

Companies of Class A are to keep all the primary accounts provided in these classifications, which are numbered consecutively, viz.: 88 Operating Expense Accounts, 19 Operating Revenue Accounts, and 44 Road and Equipment Accounts.

Companies of Class B are to keep 58 Operating Expense Accounts, 19 Operating Revenue Accounts, and 44 Road and Equipment Accounts.

Companies of Class C are to keep 36 Operating Expense Accounts, 19 Operating Revenue Accounts, and 44 Road and Equipment Accounts.

CLASSIFICATION OF OPERATING EXPENSES.

METHOD OF COMBINING TEXT OF OPERATING EXPENSE ACCOUNTS.

Companies of Class A are to keep all the primary accounts provided in this classification, which accounts are numbered consecutively. Companies of Classes B and C are to use as primary accounts such groupings of the primary accounts provided for Class A as are indicated in the schedules below. By reference to these schedules these groupings are clearly shown. For example: In Maintenance of Roadway and Track, companies of Class B are to include all charges covered by the primary accounts numbered from 2 to 12, inclusive, and in Maintenance of Way, companies of Class C are to include all the primary accounts numbered from 2 to 19 inclusive. By this arrangement it is apparent that companies of all three classes can make use of the text descriptive of the accounts.

UNIFORM NUMBERS FOR OPERATING EXPENSE ACCOUNT.

By the use of the same plan, uniform reference numbers of the accounts will be obtained. The primary account numbers of Class A being the basis, those accounts provided for Classes B and C will bear the hyphenated first and last number of the combined accounts. For example: for the first 19 accounts under the general account Way and Structures, of Class A, Class B will have three accounts: No 1, Superintendence of Way and Structures; No. 2-12, Maintenance of Roadway and Track; and No. 13-19, Other Maintenance of Way. Class C will have two accounts: No. 1, Superintendence of Way and Structures, and No. 2-19, Maintenance of Way. By this method the numbers clearly indicate the primary accounts of Class A that have been combined for Classes B and C.

GENERAL ACCOUNTS.

- ACCOUNT I. WAY AND STRUCTURES.
- ACCOUNT II. EQUIPMENT.
- ACCOUNT III. TRAFFIC.
- ACCOUNT IV. CONDUCTING TRANSPORTATION.
- ACCOUNT V. GENERAL AND MISCELLANEOUS.

EIGHTY-EIGHT OPERATING EXPENSE PRIMARY ACCOUNTS,
TO BE KEPT BY CLASS A COMPANIES.

I. Way and Structures—	<i>Account No.</i>
Superintendence of Way and Structures.....	1
Ballast	2
Ties	3
Rails	4
Rail Fastenings and Joints.....	5
Special Work	6
Underground Construction.....	7
Roadway and Track Labor.....	8
Paving	9
Miscellaneous Roadway and Track Expenses.....	10
Cleaning and Sanding Track.....	11
Removal of Snow, Ice, and Sand.....	12
Tunnels	13
Elevated Structures and Foundations.....	14
Bridges, Trestles and Culverts.....	15
Crossings, Fences, Cattle Guards, and Signs.....	16
Signal and Interlocking Systems.....	17
Telephone and Telegraph Systems.....	18
Other Miscellaneous Way Expenses.....	19
Poles and Fixtures.....	20
Underground Conduits.....	21
Transmission System.....	22
Distribution System.....	23
Miscellaneous Electric Line Expenses.....	24
Buildings and Structures.....	25
Depreciation of Way and Structures.....	26
Other Operations—Dr.....	27
Other Operations—Cr.....	28
II. Equipment—	
Superintendence of Equipment.....	29
Power-Plant Equipment.....	30
Substation Equipment	31
Passenger and Combination Cars.....	32
Freight, Express, and Mail Cars.....	33
Locomotives	34
Service Cars	35
Electric Equipment of Cars.....	36
Electric Equipment of Locomotives.....	37

	<i>Account No.</i>
Shop Machinery and Tools	38
Shop Expenses	39
Horses and Vehicles.....	40
Other Miscellaneous Equipment Expenses.....	41
Depreciation of Equipment.....	42
Other Operations—Dr.....	43
Other Operations—Cr.....	44
III. Traffic—	
Superintendence and Solicitation.....	45
Advertising	46
Miscellaneous Traffic Expenses.....	47
IV. Conducting Transportation—	
Superintendence of Transportation.....	48
GROUP I—POWER.	
Power-Plant Employees.....	49
Substation Employees.....	50
Fuel for Power.....	51
Water for Power.....	52
Lubricants for Power.....	53
Miscellaneous Power-Plant Supplies and Expenses.....	54
Substation Supplies and Expenses.....	55
Power Purchased.....	56
Power Exchanged—Balance.....	57
Other Operations—Dr.....	58
Other Operations—Cr.....	59
GROUP II—OPERATION OF CARS.	
Passenger Conductors, Motormen, and Trainmen.....	60
Freight and Express Conductors, Motormen, and Trainmen..	61
Miscellaneous Car-Service Employees.....	62
Miscellaneous Car-Service Expenses.....	63
Station Employees.....	64
Station Expenses	65
Carhouse Employees	66
Carhouse Expenses	67
Operation of Signal and Interlocking Systems.....	68
Operation of Telephone and Telegraph Systems.....	69
Express and Freight Collections and Delivery.....	70
Loss and Damage.....	71
Other Transportation Expenses.....	72
V. General and Miscellaneous—	
Salaries and Expenses of General Officers.....	73
Salaries and Expenses of General Office Clerks.....	74
General Office Supplies and Expenses.....	75

	<i>Account No.</i>
Law Expenses	76
Relief Department Expenses.....	77
Pensions	78
Miscellaneous General Expenses.....	79
Other Operations—Dr.....	80
Other Operations—Cr.....	81

UNDISTRIBUTED ACCOUNTS.

Injuries and Damages.....	82
Insurance	83
Stationery and Printing.....	84
Store Expenses	85
Stable Expenses	86
Rent of Tracks and Terminals.....	87
Rent of Equipment	88

FIFTY-EIGHT OPERATING EXPENSE PRIMARY ACCOUNTS
TO BE KEPT BY CLASS B COMPANIES.

I. Way and Structures—

Superintendence of Way and Structures.....	1
Maintenance of Roadway and Track.....	2-12
Other Maintenance of Way.....	13-19
Poles and Fixtures.....	20
Underground Conduits.....	21
Transmission System	22
Distribution System	23
Miscellaneous Electric Line Expenses.....	24
Buildings and Structures.....	25
Depreciation of Way and Structures.....	26
Other Operations—Dr.....	27
Other Operations—Cr.....	28

II. Equipment—

Superintendence of Equipment.....	29
Power-Plant Equipment	30
Substation Equipment	31
Maintenance of Cars and Locomotives.....	32-35
Maintenance of Electric Equipment of Cars and Locomotives	36-37
Miscellaneous Equipment Expenses.....	38-41
Depreciation of Equipment.....	42
Other Operations—Dr.....	43
Other Operations—Cr.....	44

III. Traffic—

Traffic Expenses	45-47
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IV. Conducting Transportation—	<i>Account No.</i>
Superintendence of Transportation	48

GROUP I—POWER.

Power-Plant Employees	49
Substation Employees	50
Fuel for Power	51
Water for Power	52
Lubricants for Power	53
Miscellaneous Power-Plant Supplies and Expenses	54
Substation Supplies and Expenses	55
Power Purchased	56
Power Exchanged—Balance	57
Other Operations—Dr	58
Other Operations—Cr	59

GROUP II—OPERATION OF CARS.

Passenger Conductors, Motormen, and Trainmen	60
Freight and Express Conductors, Motormen, and Trainmen ..	61
Miscellaneous Car-Service Employees and Expenses	62-63
Station Employees and Expenses	64-65
Carhouse Employees and Expenses	66-67
Signal, Interlocking, Telephone, and Telegraph Systems	68-69
Express and Freight Collections and Delivery	70
Loss and Damage	71
Other Transportation Expenses	72

V. General and Miscellaneous—

Salaries and Expenses of General Officers and General Office Clerks ..	73-74
General Office Supplies and Expenses	75
Law Expenses	76
Relief Department Expenses	77
Pensions ..	78
Miscellaneous General Expenses	79
Other Operations—Dr	80
Other Operations—Cr	81

UNDISTRIBUTED ACCOUNTS.

Injuries and Damages	82
Insurance ..	83
Stationery and Printing	84
Store Expenses	85
Stable Expenses	86
Rent of Tracks and Terminals	87
Rent of Equipment	88

THIRTY-SIX OPERATING EXPENSE PRIMARY ACCOUNTS TO BE KEPT BY CLASS C COMPANIES.

I. Way and Structures—	<i>Account No.</i>
Superintendence of Way and Structures.....	1
Maintenance of Way.....	2-19
Maintenance of Electric Lines.....	20-24
Buildings and Structures.....	25
Depreciation of Way and Structures.....	26
Other Operations—Dr.....	27
Other Operations—Cr.....	28
II. Equipment—	
Superintendence of Equipment.....	29
Maintenance of Power Equipment.....	30-31
Maintenance of Cars and Locomotives.....	32-35
Maintenance of Electric Equipment of Cars and Locomotives.....	36-37
Miscellaneous Equipment Expenses.....	38-41
Depreciation of Equipment.....	42
Other Operations—Dr.....	43
Other Operations—Cr.....	44
III. Traffic—	
Traffic Expenses.....	45-47
IV. Conducting Transportation—	
Superintendence of Transportation.....	48

GROUP I—POWER.

Power-Plant Employees.....	49
Substation Employees.....	50
Fuel for Power.....	51
Other Power Supplies and Expenses.....	52-55
Power Purchased.....	56
Power Exchanged—Balance.....	57
Other Operations—Dr.....	58
Other Operations—Cr.....	59

GROUP II—OPERATION OF CARS.

Conductors, Motormen and Trainmen.....	60-61
Miscellaneous Transportation Expenses.....	62-72

V. General and Miscellaneous—

General Expenses.....	73-79
Other Operations—Dr.....	80
Other Operations—Cr.....	81

UNDISTRIBUTED ACCOUNTS.

	<i>Account No.</i>
Injuries and Damages.....	82
Insurance	83
Stationery and Printing.....	84
Store and Stable Expenses	85-86
Rent of Tracks and Terminals	87
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TEXT OF CLASSIFICATION OF OPERATING EXPENSES.

PRIMARY ACCOUNTS.

I. WAY AND STRUCTURES.

1. Superintendence of Way and Structures.

This account includes salaries and office and traveling expenses of officers and their assistants when directly in charge of maintenance of way and structures, including chief engineer, engineer maintenance of way, superintendent of electric line, superintendent of buildings, architect, division engineer, roadmasters, track foremen, and office and field forces; cost of drafting and engineering instruments and repairing same; cost of supplies used by employees whose salaries are charged to this account; office rent, cost of repairing rented offices, and miscellaneous office expenses when separate offices are maintained by officers whose salaries are charged to this account.

NOTE A.—It is not intended that any portion of expenses of general officers should be charged to this account.

NOTE B.—When employees enumerated above are engaged in work not chargeable to "Way and Structures," their salaries and expenses should be charged to the specific work on which engaged.

NOTE C.—When employees enumerated above have supervision over other departments also, their salaries and expenses should be apportioned among the departments over which they have jurisdiction.

2. Ballast.

This account includes all expenses incident to the purchase and production of ballast used for maintenance; purchase price of gravel, stone, slag, cinders, sand, and other material used for ballast, including freight charges if any; payments for gravel and quarry rights, and privileges; expenses of sinking test holes; stripping, blasting, loading, and other expenses in connection with production of ballast.

NOTE A.—The cost of labor delivering, unloading, and putting ballast into track should be charged to Account No. 8, "Roadway and Track Labor."

NOTE B.—In cases of ballast produced, an account should be opened in order to determine the unit of cost which is to be used in arriving at the monthly charge to operating expenses on account of ballast used.

NOTE C.—The cost of ties, rails, and rail fastenings and joints in gravel pits should be excluded from Accounts No. 3, "Ties," No. 4, "Rails," and No. 5, "Rail Fastenings and Joints."

3. Ties.

This account includes cost of ties and timbers used to renew cross, switch, and bridge ties, head blocks and railway crossing timbers for main and repair tracks, sidings, and spurs; in tunnels, stations, shop and other yards; on piers, wharves, track scales,

inclines, bridges, trestles, and culverts; in carhouses, shops, and storehouses, and on transfer tables and turntables, including freight and inspection.

NOTE.—The cost of labor unloading, distributing, and putting ties in track should be charged to Account No. 8, "Roadway and Track Labor."

4. Rails.

This account includes cost of rails used to renew main and repair tracks, sidings, and spurs; tracks in tunnels, stations, shop and other yards; on piers, wharves, track scales, inclines, bridges, trestles, and culverts; in carhouses, shops, and storehouses, and on transfer tables and turntables, including freight and inspection; also of guard rails used in track.

The value of material removed should be credited to this account.

NOTE.—The cost of labor unloading, distributing, and laying rails in track should be charged to Account No. 8, "Roadway and Track Labor."

5. Rail Fastenings and Joints.

This account includes cost of rail fastenings and joints used for repairs and renewals, including fish plates, braces, tie plates, tie-rods, nuts, bolts, spikes, cost of welded joints, etc., for main and repair tracks, sidings, and spurs; tracks in tunnels, stations, shop and other yards; on piers, wharves, track scales, inclines, bridges, trestles, and culverts; in carhouses, shops, and storehouses, and on transfer tables and turntables, including freight and inspection.

The value of material removed should be credited to this account.

NOTE.—The cost of applying rail fastenings and joints should be charged to Account No. 8, "Roadway and Track Labor."

6. Special Work.

This account includes cost of material used in repairing and renewing special work, including steam and street railroad crossings, cross-overs, curves, frogs, run-offs, switches, switch-mates, and turn-outs, and freight and inspection.

The value of material removed should be credited to this account.

NOTE.—The cost of labor in connection with this work should be charged to Account No. 8, "Roadway and Track Labor."

7. Underground Construction.

This account is to be used only by railways operated by underground electric contact system, or by those operated by cable traction. It includes cost of material used in repairing and renewing yokes, concrete work, manhole frames and covers, slot rails, drainpipes, pulleys and sheaves, and other fixtures and appurtenances peculiar to underground electric or cable construction.

The value of material removed should be credited to this account.

NOTE A.—The cost of labor in connection with this work should be charged to Account No. 8, "Roadway and Track Labor."

NOTE B.—The cost of repairing and renewing track rails, track rail fastenings and joints, and electric contact rails and insulators and cables of cable railways should not be charged to this account.

8. Roadway and Track Labor.

This account includes cost of all labor used in unloading, distributing, and placing ballast; renewing and relaying ties; repairing, renewing, and relaying rails; repairing, renewing, and replacing rail fastenings and joints; repairing, renewing, and replacing special work, and repairing, renewing, and replacing underground construction; also that used in grading, alining, surfacing, and gaging tracks; taking up track, whether another is laid to replace it or not; constructing and cleaning tile and open ditches; protecting banks by retaining walls, riprap, piling, piers, dikes, or other means; patrolling, inspecting, and watching track, and other miscellaneous roadway and track labor.

9. Paving.

This account includes cost of material used and labor expended in repairing and renewing paving, including granite, wood, brick and asphaltum pavement; sand and concrete work made necessary by repairs and renewals of paving; hauling and distributing material; also cost of removing old material.

The value of material removed should be credited to this account.

Repairs and renewals of street paving required by municipalities in connection with roadway and track should be charged to this account.

10. Miscellaneous Roadway and Track Expenses.

This account includes cost of roadway tools when chargeable to expenses and cost of all material used and labor expended in repairing and renewing all tools, implements, flags, lanterns, etc., used in repairing roadway and track; also any other material, supplies, and incidental expenses that are not properly chargeable to any of the other accounts under maintenance of roadway and track.

11. Cleaning and Sanding Track.

This account includes cost of material used and labor expended in cleaning, greasing, watering, sprinkling, and oiling roadway and tracks; sanding track; cost of sand and of hauling, drying and distributing same; cost of track brooms and other cleaning and sanding tools and apparatus; curve grease, water for sprinkling and watering track; oil for oiling roadbed, and all other supplies and expenses incident to the work.

Repairs and renewals of sprinkling and sand cars used in connection with this work should be charged to Account No. 35, "Service Cars."

Repairs and renewals of harness and wagons used in connection with this work should be charged to Account No. 40, "Horses and Vehicles."

Cost of sprinkling rendered necessary by repairs or construction of track or pavement should be charged to the proper maintenance or construction account.

12. Removal of Snow, Ice and Sand.

This account includes cost of material used and labor expended for removal of snow, ice, and sand from tracks, whether done by the company or otherwise, including tools and expenses, cost of salt and delivering same in carhouses or bins, the wages of men engaged in salting track and operating snow plows, sweepers, scrapers, etc.

Repairs and renewals of salt cars, snowplows, sweepers, scrapers, and miscellaneous snow and sand equipment used in connection with this work should be charged to Account No. 35, "Service Cars."

Repairs and renewals of harness and wagons used in connection with this work should be charged to Account No. 40, "Horses and Vehicles."

13. Tunnels.

This account includes cost of material used and labor expended in repairing tunnels; pay of tunnel watchmen and cost of supplies used by them; cleaning, repainting, and whitewashing; and maintenance of lighting, ventilating, and drainage systems. This account does not include repairs or renewals to roadway, tracks, or electric feeder and contact lines through tunnels.

14. Elevated Structures and Foundations.

This account is intended to be used only by companies operating an elevated railway system, and should include cost of all material used and labor expended in repairing and renewing elevated structures and their foundations.

The value of material removed should be credited to this account.

15. Bridges, Trestles, and Culverts.

This account includes cost of all material used and labor expended in repairing and renewing bridges, trestles, culverts (both substructure and superstructure), piers, abutments, masonry, and drain pipes, including repairs made necessary by washouts; retaining walls, riprapping, and dikes necessary to protect or strengthen bridges and culverts against ice, water, or drift; guards on bridges, framing ties for bridges; bridge signs or number boards; cost of cleaning channels under bridges and cleaning culverts; altering and bracing bridges and trestles during progress of filling; cost of removing old bridges in connection with construction of new bridges, and constructing and removing temporary or false work used in repairing and renewing bridges and culverts; also pay of bridge foremen and bridge watchmen and cost of all supplies used by them, and pay of bridge inspectors and expenses incident to bridge inspection.

The value of material removed should be credited to this account.

NOTE A.—Any structure carrying tracks over other tracks, a stream, highway, or canal should be considered a bridge or a culvert. The cost of maintaining structures carrying other tracks, canals, highways, etc., over a carrier's tracks should be charged to Account No. 16, "Crossings, Fences, Cattle Guards, and Signs."

NOTE B.—Insurance recovered for damage to bridges, trestles, and culverts should be credited to this account.

16. Crossings, Fences, Cattle Guards, and Signs.

This account includes cost of material used and labor expended in repairing and renewing street, road, and farm crossings at grade, overhead bridges and viaducts, roadways of undergrade foot or wagon crossings, crossing gates and warning signals, cost of drainage and excavations for undergrade crossings and payments and assessments for street repairs or sewers at crossings. (Street repairs or sewers within the limits of shop grounds or immediately adjacent to station buildings should be charged to Account No. 25, "Buildings and Structures.")

This account also includes cost of material used and labor expended in repairing and renewing right-of-way fences, snow and sand fences, cattle guards, wing fences, aprons, and hedges; and mile, section, warning, and other roadway signs.

The value of material removed should be credited to this account.

17. Signal and Interlocking Systems.

This account includes cost of material used and labor expended in repairing and renewing buildings and appliances of interlocking systems, semaphores, block and other signal systems, and all machinery, such as air compressors, levers, boilers, dynamos, engines, and machinery and fixtures used in connection therewith.

The value of material removed should be credited to this account.

NOTE A.—This account does not include the cost of track material proper, required in connection with interlockers, such as switches, special track fastenings, split rails, frogs, etc., the cost of which should be charged to proper maintenance of way accounts.

NOTE B.—Rent of appliances for signal and interlocking systems should be charged to Account No. 68, "Operation of Signal and Interlocking Systems."

NOTE C.—If signal wires are attached to poles and fixtures used for other purposes, the cost of such poles and fixtures should be charged to Account No. 20, "Poles and Fixtures."

18. Telephone and Telegraph Systems.

This account includes cost of material used and labor expended in repairing and renewing telephone and telegraph systems owned by the company or for which it is responsible, including conduits, poles, cross-arms, insulators, wires, cables, cable boxes, instruments, battery jars, switchboards, and all other appurtenances forming a part of the telephone and telegraph systems.

The value of material removed should be credited to this account.

NOTE A.—Rent of telephone and telegraph systems should be charged to Account No. 69, "Operation of Telephone and Telegraph Systems," or to Account No. 79, "Miscellaneous General Expenses."

NOTE B.—If telephone or telegraph wires are carried on poles and fixtures or in conduits used for other purposes, the cost of such poles and fixtures or conduits should be charged to Account No. 20, "Poles and Fixtures," or Account No. 21, "Underground Conduits."

19. Other Miscellaneous Way Expenses.

This account includes all expenses in connection with maintenance of way not properly chargeable to other accounts.

20. Poles and Fixtures.

This account includes cost of material used and labor expended in setting, repairing, and renewing poles, cross-arms and insulating pins, brackets and other pole fixtures, braces, and other supports for holding the poles in position; also structures maintained primarily for supporting the overhead electric construction.

This account does not include insulators.

The value of material removed should be credited to this account.

21. Underground Conduits.

This account includes cost of all material used and labor expended in repairing and renewing conduits required for underground wires and cables, including manholes, sewer connections, sewer traps, and all other material necessary to the maintenance of the conduit system.

The value of material removed should be credited to this account.

22. Transmission System.

This account includes cost of material used and labor expended in repairing and renewing the high-tension transmission system, including cables, wires, insulators, and insulating material; also cost of changing route of line or removing line when no replacement is made.

The value of material removed should be credited to this account.

NOTE.—In electric railway operations, when the electric current generated (or received) is changed by means of (a) rotary converters or (b) motor generator sets or (c) static transformers (substation apparatus), that portion of the line (or outside conductor system) carrying current of other than the operating kind or voltage shall be classed as the "Transmission System." Tie lines between generating stations and substations shall follow the same rule as other lines.

When the electric current is generated (or received) and used substantially unchanged in voltage and kind, the line (or outside conductor system, including feeders, trolley wire, booster circuits, and supplementary return (if any), shall be classed wholly as the "Distribution System."

23. Distribution System.

This account includes cost of material used and labor expended in repairing and renewing the distribution system, as follows:

(a) Overhead feeders for transmitting low-tension power from power stations and substations, including insulators and connections.

(b) Underground feeders for transmitting low-tension power from power stations and substations, including insulators and connections.

(c) Track bonding, including track bonds, cost of punching and drilling rails for track bonds, and testing for defective bonding.

(d) Overhead trolley, including cost of trolley, guard, span, strain, supplementary and other wires, and all catenary construction used in connection with the overhead trolley system.

(e) Third-rail, including cost of third-rail, braces and supports for same, insulating devices, materials used for covering and protecting same, and all fixtures and appliances connected with third-rail conductors.

(f) Underground contact rails, including cost of contact rails and

appliances in underground contact systems, including rails, braces, supports, and insulating devices.

The value of material removed should be credited to this account.

NOTE.—In electric railway operations, when the electric current generated (or received) is changed by means of (a) rotary converters or (b) motor generator sets or (c) static transformers (substation apparatus), that portion of the line (or outside conductor system) carrying current of other than the operating kind or voltage shall be classed as the "Transmission System." Tie lines between generating stations and substations shall follow the same rule as other lines.

When the electric current is generated (or received) and used substantially unchanged in voltage and kind, the line (or outside conductor system), including feeders, trolley wire, booster circuits, and supplementary return (if any), shall be classed wholly as the "Distribution System."

24. Miscellaneous Electric Line Expenses.

This account includes all expenses in connection with maintenance of electric line not properly chargeable to other accounts.

25. Buildings and Structures.

This account includes cost of material used and labor expended in repairing and renewing buildings and structures used in the operation of the road; cost of fixtures and repairs and renewals of same; cost of maintaining walks, driveways, and grounds connected with buildings; cost of delivering material, including freight charges, if any, and all incidental expenses connected with the maintenance of buildings and structures.

The term "Buildings and Structures," in addition to embracing the buildings proper, is understood to include fixtures when immovable and built in as a part of the structure; pipes for gas, water, sewerage, and drainage; apparatus for heating, lighting, and ventilating; freight and passenger elevators with fixtures and appurtenances; platforms; appliances for protecting buildings against fire; fences, walls, sidewalks, and pavements within the limit of grounds immediately adjacent to buildings or yards, except paving in tracks.

The cost of repairs and renewals of track and electric line in buildings, yards, and grounds should be charged to the proper accounts under maintenance of way or maintenance of electric line.

(a) Power plants.

(b) Substations, including storage-battery buildings.

(c) Car houses.

(d) Shops.

(e) General offices.

(f) Stations, waiting-rooms, and platforms.

(g) Docks and wharves.

(h) Miscellaneous buildings and structures.

(i) All expenses in connection with maintenance of buildings and structures not properly chargeable to any of the foregoing subdivisions.

The value of material removed should be credited to this account.

NOTE.—Insurance recovered for damage to buildings and structures should be credited to this account. Insurance recovered for total destruction of buildings and structures should be credited to an appropriate replacement account, which account should be charged with the cost of replacement.

26. Depreciation of Way and Structures.

NOTE.—This account is provided in case such an account should be prescribed by any of the State commissions, and in such case there should be excluded charges for renewals from all the accounts affected by the introduction of this account. Such expenditures for renewals will then be charged direct to an appropriate Replacement account, maintained by the prescribed charges to this account.

27. Other Operations—Dr.

COORDINATE DEPARTMENTS.—This account includes the proportion of operating expenses chargeable to maintenance of way and structures of the railway department, but the distributed charges for which are made to the primary accounts of another coordinate department, such as electric light, heat, power, or gas, within the same company.

JOINT ARRANGEMENTS.—In case the carrier receives power or other product from another company under any joint arrangement for the sharing of operating expenses and for a profit or return upon the value of property used in such production, the proportion of operating expenses chargeable to maintenance of way and structures should be included in this account and the profit or return upon the value of property used in such production should be included under "Deductions from Income."

If the joint arrangement does not provide for the separation of operating expenses and profit or return upon the value of property used in such production, the entire amount paid is to be treated as an operating expense chargeable to Account No. 56, "Power Purchased."

28. Other Operations—Cr.

COORDINATE DEPARTMENTS.—To this account should be credited the proportion of operating expenses chargeable to maintenance of way and structures of other coordinate departments, such as electric light, power, heat, or gas, within the same company, but the distributed charges for which are made to the primary accounts of the railway department.

JOINT ARRANGEMENTS.—In case the carrier produces power or other product for another company under any joint arrangement for the sharing of operating expenses and for a profit or return upon the value of the property used in such production, the proportion of operating expenses chargeable against such company for maintenance of way and structures should be credited to this account and the profit or return upon the value of property used in such production should be included under Revenue Account No. 18, "Power."

If the joint arrangement does not provide for the separation of operating expenses and profit or return upon the value of property used in such production, the entire amount received should be treated as revenue from power and credited to Revenue Account No. 18, "Power."

II. EQUIPMENT.

29. Superintendence of Equipment.

This account includes salaries and office and traveling expenses of officers and their assistants when directly in charge of equipment, including superintendent of equipment, mechanical engineer, electrical engineer, superintendent of rolling stock, master car builder, master mechanic, general foremen and their office forces; cost of drafting and engineering instruments and repairing same; cost of supplies used by employees whose salaries are charged to this account; office rent, cost of repairing rented offices, and miscellaneous office expenses, when separate offices are maintained by officers whose salaries are charged to this account.

NOTE A.—It is not intended that any portion of expenses of general offices should be charged to this account.

NOTE B.—When employees enumerated above are engaged in work not chargeable to "Equipment," their salaries and expenses should be charged to the specific work on which engaged.

NOTE C.—When employees enumerated above have supervision over other departments also, their salaries and expenses should be apportioned among the departments over which they have jurisdiction.

30. Power-Plant Equipment.

This account includes cost of material used and labor expended in repairing and renewing steam, water-power, gas-engine, or electric plant equipment, including turbines, other engines and engine parts, appliances and fixtures, belts, belt tighteners and fixtures, lubricators, and oiling devices; shafting, clutches, cranes, hoists, and other engine-room appliances; boilers, boiler fittings, and appliances; furnaces, economizers, mechanical-draft machinery, pumps, feed-water heaters, purifiers, tanks, condensers, coal and ash conveying machinery, mechanical stokers, and other boiler-room appliances; piping and steam fittings, including valves, separators, water and sewer connections, and water meters; generators and generator parts, switchboards, cables and feeder terminals, and wiring in connection with same; boosters, rheostats, circuit-breakers, voltmeters, ammeters, and other electric equipment.

The value of material removed should be credited to this account.

NOTE.—Repairs and renewals of cable used in operating cable or incline railways should be charged to this account.

31. Substation Equipment.

This account includes cost of material used and labor expended in repairing and renewing substation apparatus, including storage batteries, transformers, rotary converters, oil switches, switchboards, and switchboard appliances, and wiring in connection with same.

The value of material removed should be credited to this account.

32. Passenger and Combination Cars.

This account includes cost of material used and labor expended in repairing and renewing passenger and combination cars.

The term "car" includes body and trucks, and all fixtures and appliances inside of or attached to the car body or trucks, except the electric equipment of the car. The term "combination car" includes all cars that are used in part for carrying passengers.

The cost of shifting trucks from one car to another should be charged to this account.

The value of material removed should be credited to this account.

NOTE.—Incandescent lamps and other supplies for cars should be charged to Account No. 63, "Miscellaneous Car-Service Expenses."

33. Freight, Express, and Mail Cars.

This account includes cost of material used and labor expended in repairing and renewing freight, express, and mail cars, from the operation of which revenue is derived.

The term "car" includes body and trucks, and all fixtures and appliances inside of or attached to the car body or trucks, except the electric equipment of the car.

The cost of shifting trucks from one car to another should be charged to this account.

The value of material removed should be credited to this account.

NOTE.—Incandescent lamps and other supplies for cars should be charged to Account No. 63, "Miscellaneous Car-Service Expenses."

34. Locomotives.

This account includes cost of material used and labor expended in repairing and renewing locomotives.

The term "locomotive" includes body and trucks, and all fixtures and appliances inside of or attached to the body or trucks, except the electric equipment of locomotives.

The cost of shifting trucks from one locomotive to another should be charged to this account.

The value of material removed should be credited to this account.

NOTE.—Incandescent lamps and other supplies for locomotives should be charged to Account No. 63, "Miscellaneous Car-Service Expenses."

35. Service Cars.

This account includes cost of material used and labor expended in repairing and renewing service cars, including water cars, sprinkler cars, sand cars, salt cars, supply cars, line cars, snowplows, sweepers, scrapers, and other work, sand, and snow equipment.

The term "car" includes body and trucks, and all fixtures and appliances attached to the car body or trucks, except the electric equipment of the car.

The cost of shifting trucks from one car to another should be charged to this account.

The value of material removed should be credited to this account.

NOTE.—Incandescent lamps and other supplies for cars should be charged to Account No. 63, "Miscellaneous Car-Service Expenses."

36. Electric Equipment of Cars.

This account includes cost of material used and labor expended in repairing and renewing the electric equipment and wiring of all passenger, combination, freight, express, mail, and service cars.

The cost of shifting the electric equipment from one car to another should be charged to this account.

The value of material removed should be credited to this account.

NOTE.—Incandescent lamps and other supplies for cars should be charged to Account No. 63, "Miscellaneous Car-Service Expenses."

37. Electric Equipment of Locomotives.

This account includes cost of material used and labor expended in repairing and renewing the electric equipment and wiring of locomotives.

The cost of shifting the electric equipment from one locomotive to another should be charged to this account.

The value of material removed should be credited to this account.

NOTE.—Incandescent lamps and other supplies for locomotives should be charged to Account No. 63, "Miscellaneous Car-Service Expenses."

38. Shop Machinery and Tools.

This account includes cost of material used and labor expended in repairing and renewing machinery and tools in shops and car houses, such as engines and boilers, shafting and belting; cranes, hoists, jacks, and other equipment used in connection therewith; furnaces, forges, lathes, shapers, drill presses, wheel grinders and wheel presses, planers, etc.

The value of material removed should be credited to this account.

39. Shop Expenses.

This account includes all expenditures for heating and lighting repair shops; miscellaneous expenses of such shops, including fuel, water, and ice; oil, grease, waste, and other material used in lubricating shop machinery and tools; cost of supplies and small hand tools used by mechanics and wages of employees making and repairing same; wages of stationary engineers and firemen; watchmen, sweepers, cleaners, and other unskilled laborers employed in general work in and about shops and shop yards.

40. Horses and Vehicles.

This account includes cost of material used and labor expended in repairing and renewing harness, automobiles, repair, emergency, tower, and other service wagons, sleds, sleighs, omnibuses, and other vehicles; and cost of horses purchased to replace others lost by death or worn out in service.

This account should be credited with amount received from sale of horses and harness and vehicles retired from service.

41. Other Miscellaneous Equipment Expenses.

This account includes all expenses in connection with maintenance of equipment not properly chargeable to other accounts.

42. Depreciation of Equipment.

NOTE.—This account is provided in case such an account should be prescribed by any of the State commissions, and in such case there should be excluded charges for renewals from all the accounts affected by the introduction of this account. Such expenditures for renewals will then be charged direct to an appropriate Replacement account, maintained by the prescribed charges to this account.

43. Other Operations—Dr.

COORDINATE DEPARTMENTS.— This account includes the proportion of operating expenses chargeable to maintenance of equipment of the railway department, but the distributed charges for which are made to the primary accounts of another coordinate department, such as electric light, heat, power, or gas, within the same company.

JOINT ARRANGEMENTS.— In case the carrier receives power or other product from another company under any joint arrangement for the sharing of operating expenses and for a profit or return upon the value of property used in such production, the proportion of operating expenses chargeable to maintenance of equipment should be included in this account and the profit or return upon the value of property used in such production should be included under "Deductions from Income."

If the joint arrangement does not provide for the separation of operating expenses and profit or return upon the value of property used in such production, the entire amount paid, is to be treated as an operating expense chargeable to Account No. 56, "Power Purchased."

44. Other Operations—Cr.

COORDINATE DEPARTMENTS.— To this account should be credited the proportion of operating expenses chargeable to maintenance of equipment of other coordinate departments, such as electric light, power, heat, or gas, within the same company, but the distributed charges for which are made to the primary accounts of the railway department.

JOINT ARRANGEMENTS.— In case the carrier receives power or other product for another company under any joint arrangement for the sharing of operating expenses and for a profit or return upon the value of property used in such production, the proportion of operating expenses chargeable against such company for maintenance of equipment should be credited to this account and the profit or return upon the value of property used in such production should be included under Revenue Account No. 18, "Power."

If the joint arrangement does not provide for the separation of operating expenses and profit or return upon the value of property used in such production, the entire amount received should be treated as revenue from power and credited to Revenue Account No. 18, "Power."

III. TRAFFIC.

45. Superintendence and Solicitation.

This account includes salaries and office and traveling expenses of officers and their assistants when directly in charge of traffic, including traffic managers, general freight, express, passenger, and ticket agents, commercial, city, district, and excursion agents, their clerks and assistants; cost of supplies used by employees whose salaries are charged to this account; office rent and cost of repairing rented offices, and miscellaneous office expenses when separate offices are maintained by officers whose salaries are charged to this account.

NOTE A.—It is not intended that any portion of expenses of general offices should be charged to this account.

NOTE B.—When employees enumerated above are engaged in work not chargeable to "Traffic," their salaries and expenses should be charged to the specific work on which engaged.

NOTE C.—When employees enumerated above have supervision over other departments also, their salaries and expenses should be apportioned among the departments over which they have jurisdiction.

46. Advertising.

This account includes the salaries and expenses of advertising agents; cost of bill posting, and printing, publishing, and distributing passenger time-tables, folders, notices to shippers, and other advertising matter; advertising in newspapers and periodicals for the purpose of securing traffic; bulletin boards, cards, cases, display cards, photographs, and postage and express charges on advertising matter; net expense of music, parks, park properties, and resorts (after deducting all income from admittance fees, sale of privileges, etc.), when such expense is incurred primarily for the purpose of attracting traffic and not as an investment; donations made for traffic purposes, and other expenses for attracting traffic.

47. Miscellaneous Traffic Expenses.

This account includes expenses of traffic associations, including membership fees, and all other traffic expenses not properly chargeable to other accounts.

IV. CONDUCTING TRANSPORTATION.

48. Superintendence of Transportation.

This account includes salaries and office and traveling expenses of officers and assistants when directly in charge of transportation, including superintendent of power, superintendent of transportation, division superintendents, their assistants and aids; trainmasters, train dispatchers, car starters, inspectors, instructors, and others employed in superintending transportation; cost of supplies used by employees whose salaries are charged to this account; office rent, cost of repairing rented offices, and miscellaneous office expenses when separate offices are maintained by officers whose salaries are charged to this account.

Cost of secret service inspection should be charged to Account No. 63, "Miscellaneous Car-Service Expenses."

NOTE A.—It is not intended that any portion of expenses of general offices should be charged to this account.

NOTE B.—When employees enumerated above are engaged in work not chargeable to "Conducting Transportation," their salaries and expenses should be charged to the specific work on which engaged.

NOTE C.—When employees enumerated above have supervision over other departments also, their salaries and expenses should be apportioned among the departments over which they have jurisdiction.

GROUP I — POWER.

49. Power-Plant Employees.

This account includes all expenditures for labor in power plants, except labor employed in making repairs and renewals.

NOTE.—Wages of substation employees should be charged to Account No. 50, "Substation Employees."

50. Substation Employees.

This account includes all expenditures for labor in substations, except labor employed in making repairs and renewals.

51. Fuel for Power.

This account includes all expenditures for coal, oil, gas, and other fuel used at power plants, including transportation.

52. Water for Power.

This account includes all expenditures for water used to produce steam or to operate a water-power plant, including pumping, rent of ponds, streams, and pipe lines; also water rents, boiler compound, and other like expenses.

53. Lubricants for Power.

This account includes all expenditures for lubricants for power plants, including oil, grease, etc.

NOTE.—Lubricants for substations should be charged to Account No. 55, "Substation Supplies and Expenses."

54. Miscellaneous Power-Plant Supplies and Expenses.

This account includes cost of waste, carbon brushes, fuses, lamps, and other supplies and expenses of power plants.

55. Substation Supplies and Expenses.

This account includes all expenditures for lubricants, waste, carbon brushes, fuses, lamps, water, and other supplies and expenses of substations.

56. Power Purchased.

This account includes all expenditures for power purchased from other companies.

NOTE.—In this connection see Account No. 57, "Power Exchanged—Balance."

57. Power Exchanged—Balance.

If a company actually exchanges power with another company, it should charge to this account the value of the power received from the other company, and should credit to this account the value of the power it delivers to the other company, and the amount shown as an operating expense should be the net debit or credit balance.

58. Other Operations—Dr.

COORDINATE DEPARTMENTS.—This account includes the proportion of operating expenses chargeable to conducting transportation of the railway department, but the distributed charges for which are made to the primary accounts of another coordinate department, such as electric light, heat, power, or gas, within the same company.

JOINT ARRANGEMENTS.—In case the carrier receives power or other product from another company under any joint arrangement for the sharing of operating expenses and for a profit or return upon the value of property used in such production, the proportion of operating expenses chargeable to conducting transportation should be included in this account, and the profit or return upon the value of property used in such production should be included under "Deductions from Income."

If the joint arrangement does not provide for the separation of operating expenses and profit or return upon the value of property used in such production, the entire amount paid is to be treated as an operating expense chargeable to Account No. 56, "Power Purchased."

59. Other Operations—Cr.

COORDINATE DEPARTMENTS.—To this account should be credited the proportion of operating expenses chargeable to conducting transportation of other coordinate departments, such as electric light, power, heat, or gas, within the same company, but the distributed charges for which are made to the primary accounts of the railway department.

JOINT ARRANGEMENTS.—In case the carrier produces power or other product for another company under any joint arrangement for the sharing of operating expenses and for a profit or return upon the value of property used in such production, the proportion of operating expenses chargeable against such company for conducting transportation should be credited to this account, and the profit or return upon the value of property used in such production should be included under Revenue Account No. 18, "Power."

If the joint arrangement does not provide for the separation of operating expenses and profit or return upon the value of property used in such production, the entire amount received should be treated as revenue from power and credited to Revenue Account No. 18, "Power."

GROUP II — OPERATION OF CARS.

60. Passenger Conductors, Motormen, and Trainmen.

This account includes wages of conductors, motormen, and other trainmen engaged in passenger service.

61. Freight and Express Conductors, Motormen, and Trainmen.

This account includes wages of conductors, motormen, and other trainmen engaged in freight, express, and mail service.

62. Miscellaneous Car-Service Employees.

This account includes the wages of transfer agents, switch tenders, switchmen, flagmen, watchmen, trail-car couplers, bridge tenders, and other miscellaneous car-service employees.

63. Miscellaneous Car-Service Expenses.

This account includes all expenditures for lubricants and waste for cars and electric equipment of cars; incandescent lamps, oil, and other supplies for lighting cars; supplies for cleaning cars; fuel for heating cars; tools and other materials and supplies, except such as are used for repairs or renewals of cars or electric equipment of cars; cost of tickets, transfers, and baggage checks; secret inspection; conductors' books; punches; portable registers; tools for motormen; car-service employees' badges and uniforms, and all other car-service supplies and expenses.

Similar expenditures for locomotives and electric equipment of locomotives should be charged to this account.

64. Station Employees.

This account includes wages of stationmaster, freight, express, ticket, baggage, and other station agents; announcers; station gate-men; choppers; platform men; janitors, porters, watchmen, and other station employees; warehousemen; freight-house foremen; truckmen, checkmen, and other express and freight-house employees.

65. Station Expenses.

This account includes expenditures for heating and lighting stations, waiting rooms, freight-houses, and other station buildings; rent of station buildings; furniture; tools, and implements for handling freight and baggage; station employees' uniforms and badges; water, ice, and all other station expenses.

66. Carhouse Employees.

This account includes wages of carhouse foremen; watchmen; car placers; car shifters; car, motor, and brake inspectors; car cleaners; lamp and headlight tenders; car oilers; car-stove firemen; trolley oilers, and other carhouse employees not engaged in making repairs or renewals. The cost of labor used in shifting trucks and electric equipment should not be charged to this account, but to Account No. 32, 33, 34, 35, 36 or 37.

67. Carhouse Expenses.

This account includes cost of fuel, light, water, ice, and all other carhouse supplies and expenses.

68. Operation of Signal and Interlocking Systems.

This account includes wages of employees engaged in operating signals and interlocking systems covering the movement of cars, such as towermen, signalmen, levermen, and lampmen; cost of supplies used in operating signal and interlocking systems; cost of fuel, water, light, and supplies for signal offices.

69. Operation of Telephone and Telegraph Systems.

This amount includes the wages of telephone and telegraph operators; cost of chemicals and other supplies for telephone and telegraph service; payments for use of telephone and telegraph lines, and other telephone and telegraph expenses in connection with transportation. Repairs and renewals of telephone and telegraph systems should not be charged to this account, but to Account No. 18, "Telephone and Telegraph Systems." The cost of telephone service for general purposes should be charged to Account No. 79, "Miscellaneous General Expenses."

70. Express and Freight Collections and Delivery.

This account includes the wages of drivers and helpers employed on wagons which are used for the collection and delivery of express matter; amounts paid for handling express matter in wagons or other vehicles, and other expenses incident to the collection and delivery of express matter, not included in Account No. 40, "Horses and Vehicles," or No. 86, "Stable Expenses."

71. Loss and Damage.

This account includes all expenditures for loss, damage, delays, and destruction of freight, express, and baggage intrusted to a carrier for transportation, and all expenses directly incident thereto.

72. Other Transportation Expenses.

This account includes cost of getting derailed cars on track and removing obstructions and wreckage, and all other expenses in connection with conducting transportation not properly chargeable to other accounts.

V. GENERAL AND MISCELLANEOUS.**73. Salaries and Expenses of General Officers.**

This account includes salaries and traveling and incidental expenses of chairman of the board, president, vice-president, treasurer, secretary, comptroller, auditor, general manager, assistant general manager, chief engineer, general superintendent, purchasing agent, and all other officers when their jurisdiction extends over the entire system.

74. Salaries and Expenses of General Office Clerks.

This account includes the salaries and traveling and incidental expenses of traveling auditors, bookkeepers, cashiers, paymasters, stenographers, clerks employed in counting cash, tickets, and transfers, and all other clerks employed in the general office.

75. General Office Supplies and Expenses.

This account includes the cost of office supplies, repairs and renewals of office furniture; wages of janitors, porters, and messengers; rent and all other miscellaneous expenses of general offices. Office expenses of departmental officers should be charged to the proper accounts.

76. Law Expenses.

This account includes all law expenses except those incurred in the defense and settlement of damage claims. It includes salaries and expenses of all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their officers; cost of law books, printing briefs, legal forms, testimony, reports, etc.; fees and retainers for services of attorneys not regular employees; court costs and payments of special, notarial, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere.

The compensation of the general solicitor or counsel or other attorneys engaged partly in the defense and settlement of damage suits and partly in other legal work, should be apportioned between this account and Account No. 82, "Injuries and Damages."

77. Relief Department Expenses.

This account includes all salaries and expenses incurred in connection with conducting a relief department; also contributions made to such department.

78. Pensions.

This account includes all pensions paid to retired employees and expenses in connection therewith.

79. Miscellaneous General Expenses.

This account includes the cost of telephone service, telegrams, gratuities, subscriptions, donations (except those provided for in Account No. 46, "Advertising," and in Account No. 77, "Relief Department Expenses"), and other miscellaneous expenses connected with the general management not otherwise provided for.

80. Other Operations—Dr.

COORDINATE DEPARTMENTS.—This account includes the proportion of operating expenses chargeable to general and miscellaneous expenses of the railway department, but the distributed charges for which are made to the primary accounts of another coordinate department, such as electric light, heat, power, or gas, within the same company.

JOINT ARRANGEMENTS.—In case the carrier receives power or other product from another company under any joint arrangement for the sharing of operating expenses and for a profit or return upon the value of property used in such production, the proportion of operating expenses chargeable to general and miscellaneous expenses should be included in this account and the profit or return upon the value of property used in such production should be included under "Deductions from Income."

If the joint arrangement does not provide for the separation of operating expenses and profit or return upon the value of property used in such production, the entire amount paid is to be treated as an operating expense chargeable to Account No. 56, "Power Purchased."

81. Other Operations—Cr.

COORDINATE DEPARTMENTS.—To this account should be credited the proportion of operating expenses chargeable to general and miscellaneous expenses of other coordinate departments, such as electric light, power, heat, or gas, within the same company, but the distributed charges for which are made to the primary accounts of the railway department.

JOINT ARRANGEMENTS.—In case the carrier produces power or other product for another company under any joint arrangement for the sharing of operating expenses and for a profit or return upon the value of property used in such production, the proportion of operating expenses chargeable against such company for general and miscellaneous expenses should be credited to this account and the profit or return upon the value of property used in such production should be included under Revenue Account No. 18, "Power."

If the joint arrangement does not provide for the separation of operating expenses and profit or return upon the value of property used in such production, the entire amount received should be treated as revenue from power and credited to Revenue Account No. 18, "Power."

UNDISTRIBUTED ACCOUNTS.

82. Injuries and Damages.

This account includes all expenditures on account of persons killed or injured and property damaged; salaries and expenses of claim agents, investigators, adjusters, and others engaged in the investigation of accidents and adjustment of claims; salaries, fees, and expenses of surgeons and doctors; nursing, hospital attendance, medical and surgical supplies; fees and expenses of coroners and undertakers; fees of witnesses and others; law expenses incurred in connection with the defense or settlement of damage claims, including the compensation of general solicitor or counsel; salaries, fees, and expenses of attorneys, fees of court stenographers; cost of law books, printing of briefs, court and other records; court costs, expenses con-

nected with taking depositions, and all other like expenses connected with the settlement of claims for injuries and damages.

The compensation of the general solicitor or counsel and other attorneys engaged partly in the defense or settlement of damage suits and partly in other legal work should be apportioned between this account and Account No. 76, "Law Expenses."

If it is desired that the charge to operating expenses on account of injuries and damages shall be upon some arbitrary basis, the amount so charged should be credited to a reserve account, and the actual disbursements above enumerated should be charged against said reserve account.

This account does not include the expenses incurred in connection with the settlement of claims for loss, damage, or delay of goods intrusted for transportation. (See Account No. 71, "Loss and Damage.")

83. Insurance.

This account includes premiums paid to insurance companies for fire, fidelity, boiler, casualty, burglary, and all other insurance.

The amount set aside as an insurance reserve by a company carrying its own insurance in whole or in part, should be charged to this account.

84. Stationery and Printing.

This account includes all expenditures for stationery and printing, including postage, and stationery supplies, except as hereinafter provided. The cost of printing tickets, transfers, and baggage checks should be charged to Account No. 63, "Miscellaneous Car-Service Expenses." The cost of printing briefs and other legal papers should be charged to Account No. 76, "Law Expenses," or No. 82, "Injuries and Damages." The cost of printing signs, posters, and other advertising matter, should be charged to Account No. 46, "Advertising." The cost of mechanical calculators, typewriters, duplicating machines, and other office appliances if for use of general office should be charged to Account No. 75, "General Office Supplies and Expenses," or if for the use of departmental officers, to the proper accounts.

85. Store Expenses.

This account includes all salaries and expenses in connection with storerooms, including cost of sending material and supplies from general storerooms to branch storerooms, and the collection of scrap material.

86. Stable Expenses.

This account includes the cost of feed, keep, and shoeing of horses, wages of stablemen and hostlers, veterinary expenses, and all other stable expenses. This account should include the stable expenses of all horses, regardless of where they are used. Replacing horses lost by death or worn out in service, and repairs and renewals of harness and vehicles, should be charged to Account No. 40, "Horses and Vehicles."

87. Rent of Tracks and Terminals.

This account includes all payments to other companies for rent or use of their tracks, whether on the basis of a fixed charge per month or per year, or a proportion of interest on valuation or a proportion of expenses incurred in maintaining and operating such tracks or on a car-mileage basis or a charge per car or passenger, or by any other arrangement. Also payments for use of facilities at terminal points, including main and other tracks, and freighthouse facilities, proportion of expenses of handling freight, union station facilities, etc.

Rent of leased line no longer operated by the lessor company is not considered an operating expense, and should, therefore, not be charged to this account, but treated as a deduction from income under "Rents of Leased Lines."

88. Rent of Equipment.

This account includes payment to other companies for rent or use of their cars, electric equipment of cars, and other equipment.

TEXT OF CLASSIFICATION OF OPERATING REVENUES.

This classification is to be kept entire by class A, B, and C, companies.

GENERAL ACCOUNTS.

ACCOUNT I. REVENUE FROM TRANSPORTATION.

ACCOUNT II. REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION.

PRIMARY ACCOUNTS.

I. REVENUE FROM TRANSPORTATION.

1. Passenger Revenue.

This account includes amounts earned by a carrier for the transportation of passengers.

To this account should be credited a carrier's proportion of receipts from the sale of tickets and the collection of cash fares; also overcollections made in excess of determined rates, such overcollections to be held subject to claim. This account should be charged with amounts paid for fares refunded; tickets redeemed; also amounts paid for transferring passengers and baggage between stations or depots, except in cases where the transfer of both passengers and baggage is provided for in the division of the through rate.

NOTE A.—Cash fare penalty collections made by conductors and the proportion of amounts collected on sale of mileage tickets and mileage credentials subject to refund should not be credited to Passenger Revenue.

NOTE B.—Passenger Revenue should be credited with mileage tickets only as the mileage therefrom is honored for transportation. Receipts from mileage books when sold should be credited to an open account, which account should be charged and Passenger Revenue credited as the mileage is honored. A similar practice may be followed in connection with the sale of strip, coupon, and other tickets.

2. Baggage Revenue.

This account includes amounts earned by a carrier for the transportation of baggage in excess of free authorized allowances; also packages, articles, dogs, etc., transported as baggage. To this account should be charged all baggage refunds.

3. Parlor, Chair, and Special Car Revenue.

This account includes amounts earned by a carrier in fares collected from passengers for seats in parlor, observation, chair, and other special passenger cars operated by railway companies. This account also includes revenue from cars chartered for special passenger service. To this account should be charged authorized refunds and tickets redeemed.

4. Mail Revenue.

This account includes amounts earned by a carrier for the transportation of mails and for the use of railway post-office cars, special facilities and bonuses for special mail transportation. To this account should be charged fines and penalties imposed by the Government when not collected from agents or employees.

5. Express Revenue.

This account includes amounts earned by a carrier for the transportation and for facilities on cars, and at stations incident to the transportation of express matter, not including the separate rents of offices at stations. (See Account No. 17, "Rents of Buildings and Other Property.")

When a railway company transacts an express business through its regular railway organization, the earnings therefrom should be credited to this account.

The term "express" is intended to cover matter handled at a higher rate than freight on account of quicker service or collection and delivery.

6. Milk Revenue.

This account includes amounts earned by a carrier for the transportation of milk and cream. To this account should be charged refunds and overcharges on milk and cream so carried.

7. Freight Revenue.

This account includes amounts earned by a carrier for the transportation of freight.

To this account should be credited a carrier's proportion of receipts for freight transportation; also overcollections made in excess of proper rates, such overcollections to be held subject to claim. To this account should be charged overcharges paid resulting from the use of erroneous rates, weights, or classification; amounts paid for switching absorbed, authorized allowances, uncollected earnings on freight destroyed in transit and on short and lost freight, also uncollectible undercharges determined after delivery has been made.

8. Switching Revenue.

This account includes amounts earned by a carrier for switching service. To it should be charged all overcharges on such switching.

9. Miscellaneous Transportation Revenue.

This account includes amounts earned by a carrier from transportation not otherwise provided for.

II. REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION.

10. Station and Car Privileges.

This account includes a carrier's revenues from weighing, vending, and other automatic machines located at stations; from advertising

at stations and on cars; from news companies or others for the privilege of operating news stands at stations and selling papers, periodicals, fruit, etc., on cars; from telephone companies for the privilege of installing and operating commercial telephones at stations, and from other similar sources.

11. Parcel-Room Receipts.

This account includes a carrier's revenues from the operation of parcel rooms the expenses of which are included in operating expenses.

12. Storage.

This account includes a carrier's revenues for storage of freight and baggage. To it should be charged authorized refunds.

13. Car Service.

This account includes amounts accruing as penalties for delay in loading or unloading cars (demurrage). To it should be charged authorized refunds.

14. Telegraph and Telephone Service.

This account includes a carrier's revenues from commercial telegraph and telephone business transacted by it when the expense of transacting such business cannot be separated from the expense of conducting the railway service; amounts received from telegraph and telephone companies, whether proportion of earnings or otherwise, for the privilege of transacting a commercial telegraph or telephone business in offices along the carrier's lines, when the carrier furnishes some service of its employees whose wages are included in operating expenses.

NOTE.—When a telegraph or telephone company rents the telegraph or telephone line of a carrier and pays all expenses incident to its maintenance and operation, the rent received should be treated as Income.

15. Rents of Tracks and Terminals.

This account includes all compensation received for the use of tracks, electric lines, terminals, and bridges, on whatever basis such compensation may be determined. It may be a fixed sum per annum or a fluctuating rent based upon the number of car-miles run, passengers carried, etc.

Income from leased lines not operated by the lessor should be included in Miscellaneous Income.

16. Rents of Equipment.

This account includes all rent received for cars, electric equipment of cars, and other equipment on whatever basis such rent may be determined.

17. Rents of Buildings and Other Property.

This account includes a carrier's revenues from rents of buildings land, and other property, such as depot and station grounds and buildings, general and other offices, rooms rented at stations, docks,

wharves, ferry landings, section and other houses, etc., when such property is used in connection with operations.

NOTE.—Income from rent of real estate, purchased or conducted as an outside investment, should be included in Miscellaneous Income, after deducting all taxes, insurance, water rents or rates, cost of repairs, and other expenses connected with such real estate.

18. Power.

SALE OF POWER.—This account includes all receipts from the sale of power, whether for lighting, heating, or motive purposes. If the company conducts a general lighting and power business, as well as a railway business, the receipts from such lighting and power business should not be credited to this account, but to a separate account. The expenses of conducting such lighting and power business should be excluded from the operating expenses of the railway through the means of the several accounts entitled "Other Operations—Cr."

JOINT ELECTRIC RENT REVENUE.—When a carrier engages in the production of power for the benefit of another company or companies under an arrangement for the apportionment of expenses, if such arrangement provides for the receipt by the carrier of any profit or return upon its investment, such profit or return should be credited to this account. Such profit or return must be over and above any provision for wear and tear and depreciation in the said production, and the amount thereof should be as provided in the arrangement under which the joint production occurs.

19. Miscellaneous.

This account includes all revenue from operations other than transportation not included in the preceding revenue accounts.

TEXT OF CLASSIFICATION OF EXPENDITURES FOR ROAD AND EQUIPMENT.

This classification is to be kept entire by class A, B, and C, companies.

SPECIAL NOTE.—Where the consideration in the transaction shown in any entry relating to road and equipment is anything other than money, the actual consideration should be shown in the entry, and the actual cash value thereof shown in the values columns.

GENERAL ACCOUNTS.

ACCOUNT I. ROAD.

ACCOUNT II. EQUIPMENT.

ACCOUNT III. GENERAL EXPENDITURES.

PRIMARY ACCOUNTS.

I. ROAD.

1. Engineering and Superintendence.

To this account should be charged all expenditures for services of engineers, draftsmen, and superintendents employed on preliminary and construction work, and all expenses incident to the work.

NOTE A.—When employees enumerated above are engaged in work not chargeable to construction, their pay and expenses should be charged to the specific work on which engaged.

NOTE B.—When any of the expenses above enumerated can be charged directly to the account for which incurred, they should be so charged, and not to this account.

2. Right of Way.

To this account should be charged the cost of land acquired for roadbed; expenses of appraisals, or juries, commissioners, or arbitrators in condemnation cases; cost of removal of buildings (if upon right of way, and not included in property purchased); commissions paid outside parties for purchase of properties for these purposes; cost of plats, abstracts, notarial fees, recording deeds, etc., and payments for abutting damages.

NOTE.—The estimated value of property not required in connection with the operation of the road after completion thereof, but acquired and charged to this account in connection with land needed for right of way, should, upon completion of the road, be credited to this account and charged to an appropriate property account. Where such property is sold upon or prior to the completion of the road, the proceeds of sale thereof should be credited to this account.

3. Other Land Used in Electric Railway Operations.

To this account should be charged the cost of land acquired for use directly in connection with the operation of the road, but in excess of,

and in addition to that actually required for roadbed, including all expenses incurred in connection with such acquisition, as enumerated in Account No. 2, "Right of Way."

4. Grading.

To this account should be charged the cost of grading roadbed, whether excavations or embankments; reconstructing pikes or roads; ditching roadbed; and ditches for waterways. This account should include the cost of retaining walls and other masonry or riprap for the protection of embankments, cuts, and slopes.

5. Ballast.

To this account should be charged the cost of ballast, whether of broken stone, slag, gravel, or other material specially provided for this purpose; also the cost of loading, hauling, and unloading along-side of track and of transportation.

6. Ties.

To this account should be charged the cost of cross, switch, bridge, and other ties and railway crossing timbers laid in main and repair tracks, sidings, and spurs; in tunnels, station, shop and other yards; on wharves, piers, track scales, inclines, bridges, trestles, culverts, in carhouses, shops, and storehouses, and on transfer tables and turntables. To this account should be charged also the cost of transportation, inspection, handling (except final distribution), and any process of preservation.

7. Rails, Rail Fastenings, and Joints.

To this account should be charged the cost of rails, rail fastenings, and joints laid in main and repair tracks, sidings, and spurs; in tunnels, stations, shop and other yards; on wharves, piers, track scales, inclines, bridges, trestles, culverts, in carhouses, shops, and storehouses, and on transfer tables and turntables. To this account should be charged also the cost of transportation, inspection, and handling (except final distribution).

8. Special Work.

To this account should be charged the cost of special work, including steam and street railroad crossings, cross-overs, curves, frogs, run-offs, switches, switch-mates, and turn-outs. To this account should also be charged the cost of transportation, inspection, and handling, (except final distribution).

9. Underground Construction.

This account is to be used only by railways operated by underground electric contact system, or by those operated by cable traction.

To this account should be charged the cost of underground construction, including yokes, concrete work, manhole frames and covers, slotrails, drainpipes, pulleys, sheaves, and other fixtures and appurtenances peculiar to underground electric or cable construction.

To this account should be charged also the cost of transportation, inspection, and handling (except final distribution).

NOTE.—The cost of track rails, track rail fastenings and joints, and electric contact rails and insulators, and cables of cable railways, should not be charged to this account.

10. Paving.

To this account should be charged cost of labor and material for paving about tracks and special work, and cross walks incidental to track construction.

11. Track Laying and Surfacing.

To this account should be charged the cost of distributing, laying, spacing, and lining ties; cost of laying, jointing and spiking rails; surfacing and lining track, and labor of placing frogs, switches, and special work; cost of track tools; cost of spreading ballast and putting it under track; expenses of distributing track material, and cost of transportation of men, tools, appliances and outfits used on this work.

12. Roadway Tools.

To this account should be charged the cost of the first outfit of tools, including hand and push cars, velocipedes, speeders, etc., furnished section, bridge, carpenter, and other gangs properly to equip them to protect, maintain, and repair the property when it is opened for the handling of commercial traffic.

13. Tunnels.

To this account should be charged the cost of tunneling, including such timber as may be used; cost of material used, and labor expended in the construction of tunnels.

NOTE.—This account does not include cost of the track through the tunnel or of surfacing such track.

14. Elevated Structures and Foundations.

This account is intended to be used only by companies operating an elevated railway system.

To this account should be charged cost of all material used and labor expended in the construction of elevated structures and foundations.

15. Bridges, Trestles, and Culverts.

To this account should be charged the cost of material used and labor expended in the construction of bridges and trestles erected to carry tracks over streams, ravines, streets, or other railways, and culverts, both substructure and superstructure, including transportation. This account should include cost of abutments, piers, supports, draw and pier protection; machinery to operate drawbridges, guard rails, masonry ends, and wing walls for culverts; cost of inspection of bridge material; cost of tests; cost of wing dams, cribs, or ice breakers for regulating the current of a stream or breaking up ice jams; also labor and material used in painting structures.

NOTE.—Any structure carrying tracks over other tracks, a stream, ravine, highway, or canal should be considered a bridge or culvert. The cost of

structures carrying other tracks, canals, highways, etc., over a carrier's track should be charged to Account No. 16, "Crossings, Fences, Cattle Guards, and Signs."

16. Crossings, Fences, Cattle Guards, and Signs.

To this account should be charged the cost of material used and labor expended in constructing street, road, and farm crossings at grade; overhead bridges and viaducts; roadways of undergrade foot or wagon crossings; crossing gates and warning signals; cost of drainage and excavations for undergrade crossings; and payments and assessments for street repairs or sewers at crossings; right-of-way fences, snow and sand fences, cattle guards, wing fences, aprons, and hedges; mile, section, warning, and other roadway signs.

17. Interlocking and Other Signal Apparatus.

To this account should be charged the cost of material used and labor expended in constructing interlocking and other signal apparatus complete.

18. Telegraph and Telephone Lines.

To this account should be charged the cost of material used and labor expended in constructing telegraph and telephone lines, including conduits, poles, cables, wires, and instruments; also labor employed in the construction work, cost of all tools used, and cost of transportation.

NOTE.—If telegraph or telephone wires are carried on poles and fixtures or in conduits used for other purposes, the cost of such poles and fixtures or conduits should be charged to Account No. 19, "Poles and Fixtures," or Account No. 20, "Underground Conduits."

19. Poles and Fixtures.

To this account should be charged the cost of poles, cross-arms, and insulating pins; brackets and other pole fixtures; braces and other supports for holding the poles in position; also structures for supporting the overhead electric railway construction, and all labor expended in connection with the construction of pole lines or structures.

20. Underground Conduits.

To this account should be charged all material used and labor expended in constructing conduits required for underground wires and cables, including manholes, sewer connections, sewer traps and all material necessary for the completion of the conduit system.

21. Transmission System.

To this account should be charged the cost of material used and labor expended in constructing high-tension transmission system, including cables, wires, insulators, and insulating material.

NOTE.—In electric railway operations, when the electric current generated (or received) is changed by means of (a) rotary converters or (b) motor generator sets or (c) static transformers (substation apparatus), that portion of the line (or outside conductor system) carrying current of other than the

operating kind or voltage shall be classed as the "Transmission System." Tie lines between generating stations and substations shall follow the same rule as other lines.

When the electric current is generated (or received) and used substantially unchanged in voltage and kind, the line (or outside conductor system), including feeders, trolley wire, booster circuits, and supplementary return (if any), shall be classed wholly as the "Distribution System."

22. Distribution System.

To this account should be charged the cost of material used and labor expended in constructing distribution system, including overhead and underground feeders for transmitting low-tension power from power stations and substations, including insulators and connections; track bonding, including track bonds, cost of punching and drilling rails for same; overhead trolley lines, including cost of trolley, guard, span, strain, supplementary, and other wires, and all catenary construction used in connection with overhead trolley system; cost of third rail, braces and supports for same, insulating devices, materials used for covering and protecting same, and all fixtures and appliances connected with third-rail conductors; cost of underground contact rails, and appliances used in underground contact system, including rails, braces, supports and insulating devices.

NOTE.—In electric railway operations, when the electric current generated (or received) is changed by means of (a) rotary converters or (b) motor generator sets or (c) static transformers (substation apparatus), that portion of the line (or outside conductor system) carrying current of other than the operating kind or voltage shall be classed as the "Transmission System." Tie lines between generating stations and substations shall follow the same rule as other lines.

When the electric current is generated (or received) and used substantially unchanged in voltage and kind, the line (or outside conductor system) including feeders, trolley wire, booster circuits, and supplementary return (if any), shall be classed wholly as the "Distribution System."

23. Dams, Canals, and Pipe Lines.

To this account should be charged the cost of all dams, canals, aqueducts, pipe lines, and penstocks devoted to the utilization of water power and the delivery of the water to the inlet valve of the turbine or water wheel, also that of all wasteways from the outlet of the draft tube to the point of final discharge. This includes all gates, valves, and other accessories of such dams, also wasteways, sluices, forebays, grids, walls, fences, etc., for the protection of such canals and pipe lines, and all trestles and other supporting structures; also all viaducts, bridges, foot bridges, etc., over and accessory to or necessitated by such canals, aqueducts, and pipe lines.

24. Power-Plant Buildings.

To this account should be charged the cost of material used and labor expended in erecting buildings to be used as power-generating plants, including excavations, foundations, drainage; gas and water pipes and connections; grading grounds, and furniture and fixtures when built into and constituting a part of the building.

25. Substation Buildings.

To this account should be charged the cost of material used and labor expended in erecting buildings to be used as power substations, or storage-battery buildings, including excavations, foundations, drainage; gas and water pipes and connections; grading grounds; and furniture and fixtures, when built into and constituting a part of the building.

26. General Office Buildings.

To this account should be charged the cost of material used and labor expended in erecting buildings devoted to general office purposes, the cost of all fixtures thereto attached, and the cost of furniture for the equipment of such buildings.

NOTE.—The cost of land occupied by general office buildings should be charged to Account No. 3, "Other Land used in Electric Railway Operations."

27. Shops and Carhouses.

To this account should be charged the cost of material used and labor expended in erecting all buildings to be used as shops, car sheds, or carhouses; plants for furnishing power for heating and lighting the buildings; and oil houses, sand houses, and storehouses; preparing grounds before and clearing up same after construction; foundations; painting; sewerage systems; connections with water-supply systems; architects' fees for drawing plans and supervision of construction; and transportation and incidental expenditures.

28. Stations, Waiting Rooms, and Miscellaneous Buildings.

To this account should be charged the cost of material used and labor expended on stations, waiting rooms, and other buildings not provided for elsewhere in this Classification, including cost of transportation; station signs, platforms, sidewalks, excavations, foundations, drainage; water, gas, and sewer pipes and connections; steam-heating apparatus, stoves, electric light and power fixtures, including wiring for same; grading and putting grounds in order after buildings have been finished; electric bells, elevators, and all other material, furniture, or fixtures used to complete the buildings; wells for water supply of stations; salaries and expenses of architects; also cost of fences, hedges, turnstiles, etc., around station grounds.

29. Docks and Wharves.

To this account should be charged the cost of material used and labor expended in constructing docks, wharves, ferry or other landings, and inclines to transfer steamers, including dredging.

NOTE.—The cost of ground on which docks or wharves are built and of riparian or water front rights in connection therewith should be charged to Account No. 3, "Other Land used in Electric Railway Operations."

30. Power-Plant Equipment.

To this account should be charged the cost of material used and labor expended in equipping plants for generating power; cost of engines, boilers, pumps, condensers, and all equipment for generating

steam power; dynamos, generators, wiring and appliances, and all equipment for generating electric current; foundations for any of the foregoing equipment; switchboards and all fixtures and appliances connected therewith.

NOTE.—The cost of cables and of machinery for the propulsion of cables used in the operation of cable or incline railways should be charged to this account.

31. Substation Equipment.

To this account should be charged the cost of material used and labor expended in equipping power substations; cost of storage batteries, transformers and rotary converters, including foundations therefor; switchboards, and all fixtures and appliances connected therewith.

32. Shop Equipment.

To this account should be charged the cost of machinery and tools used in shops or carhouses, including foundations therefor; and cost of loading, unloading, and placing machinery in position. This account includes the cost of stationary engines and boilers, motors, compressors, shafting, belting, cranes, forges, and all other machinery and tools necessary to first equip shops.

33. Park and Resort Property.

To this account should be charged the cost of property in amusement parks or resorts.

NOTE.—The cost of land used for such purposes should be charged to Account No. 3, "Other Land used in Electric Railway Operations."

34. Cost of Road Purchased.

To this account should be charged amounts paid for road purchased. In this connection attention is specifically directed to the note at the beginning of this classification. Where payment is made by an issue of the company's securities or other commercial paper, the cash value thereof at the time of such payment should be charged.

Where the purchase price paid includes equipment, in addition to the road, the equipment received should be appraised and the appraised value thereof should be charged to the appropriate equipment accounts, the difference between same and the total amount paid in cash, or the cash value of securities issued in payment, being charged to this account.

When contracts are entered into for the construction of a completed road for a fixed amount, whether payable in cash or in the company's securities, the amount paid in cash, or the cash value of the securities issued in payment, should be charged to this account. In case the contract amount includes equipment in addition to the road, the value of the equipment should be ascertained by appraisalment and treated as above provided.

II. EQUIPMENT.

35. Cars.

To this account should be charged all expenditures for passenger, baggage, express, freight, mail, and other cars from the operation of which revenue is derived.

The term "cars" includes car bodies and trucks, and all fixtures or appliances inside of or attached to the car bodies or trucks (except the electric equipment of the cars).

36. Locomotives.

To this account should be charged all expenditures for locomotives, including all appurtenances, furniture, fixtures, and electric equipment necessary to fit them for service.

37. Electric Equipment of Cars.

To this account should be charged all expenditures for electric equipment and wiring of all cars, whether revenue or work cars, including labor, material, tools, freight, hauling of material, and all other expenses incident to the work.

38. Other Rail Equipment.

To this account should be charged all expenditures for water cars, sprinkling cars, sand cars, salt cars, supply cars, and other work cars; snow plows, sweepers, scrapers, and miscellaneous snow equipment.

39. Miscellaneous Equipment.

To this account should be charged all expenditures for horses, harness, wagons, automobiles, and other road vehicles.

III. GENERAL EXPENDITURES.

40. Law Expenses.

To this account should be charged expenditures of the following nature, incurred during the progress of the construction of a road: The pay and expenses of all counsel, solicitors, and attorneys, their clerks and attendants and expenses of their offices; printing briefs, legal forms, testimony, reports, etc.; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees, notarial fees, and witness fees not elsewhere provided for, and expenses connected with taking depositions; also all legal and court expenses.

NOTE.—When any of the expenses above enumerated can be charged directly to the account for which incurred, they should be so charged, and not to this account.

41. Interest.

To this account should be charged interest on loans affected and on notes issued for money borrowed for construction purposes or for purchase of equipment; interest on overdue payments to contractors or other creditors; discounts and commissions on securities issued for construction purposes or to raise funds for construction; and interest

and exchange on other commercial paper issued for similar purposes. Interest on bonds and other securities, including equipment bonds or car-trust notes, paid or accrued during construction and before line is opened for operation, is chargeable to this account. To this account should be credited all interest received on moneys acquired for purposes of purchase or construction of road or equipment.

NOTE.—The Interstate Commerce Commission prescribe that discounts and commissions on securities issued for construction purposes or to raise funds for construction should not be charged to this account or considered as a proper charge against construction.

42. Injuries and Damages.

This account includes all expenses incident to injuries to persons or damage to property caused directly in connection with construction of road and equipment; proportion of salaries and expenses of physicians and surgeons; nursing and hospital attendance; medical and surgical supplies; artificial limbs; railway and carriage fares for conveying injured persons and attendants; also proportion of pay and expenses of claim adjusters and their clerks, witness fees, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—When any of the expenses enumerated above can be charged directly to the account for which incurred, they should be so charged, and not to this account.

NOTE B.—Expenses in connection with the conduct of suits not otherwise provided for should be charged to Account No. 40, "Law Expenses," but the amount of final judgments, including plaintiffs' court costs should be charged to this account.

43. Taxes.

To this account should be charged all taxes and assessments levied and paid on property belonging to the company while under construction and before the road is opened for commercial operation, except special taxes assessed for street and other improvements, such as grading, sewerage, curbing, guttering, paving, sidewalks, etc., which should be charged to the account to which the property affected was charged.

44. Miscellaneous.

To this account should be charged organization expenses, including the payment of all necessary fees; the cost of printing certificates of stocks and bonds, with payments to trustees and expenses incurred in the disposal of securities; salaries and expenses of executive and general officers of a road under construction and of clerks in general offices engaged on construction accounts or work; rent and repair of general offices when rented, and furniture and office expenses; also all items of a special and incidental nature which can not properly be charged to any other account in this Classification.

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APPENDIX A

Reprint of Accounting Bulletin No. 7

Decisions upon Questions Raised under Classifications Prescribed by the Interstate Commerce Commission for Electric Railways

Through the courtesy of the Interstate Commerce Commission, permission has been given to include in this publication the following decisions upon questions raised under the Classification prescribed by the Interstate Commerce Commission.

The questions embody not only those asked direct of the Interstate Commerce Commission, but, as well, those asked of the Committee on a Standard Classification of Accounts, and as will be noted in the introductory letter, these questions have been jointly passed upon, and the Accountants' Association is deeply indebted to the Interstate Commerce Commission for this courtesy.

Accounting Bulletin No. 7

DECISIONS UPON QUESTIONS

RAISED UNDER

CLASSIFICATIONS

PRESCRIBED BY THE

U.S. INTERSTATE COMMERCE COMMISSION

FOR

ELECTRIC RAILWAYS

IN ACCORDANCE WITH SECTION 20 OF THE
ACT TO REGULATE COMMERCE

Effective on January 1, 1912

(Supersedes Accounting Bulletin No. 5)



WASHINGTON

1911



THE INTERSTATE COMMERCE COMMISSION.

JUDSON C. CLEMENTS, *of Georgia.*

CHARLES A. PROUTY, *of Vermont.*

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_____, *Secretary.*

INTRODUCTORY LETTER.

INTERSTATE COMMERCE COMMISSION,
DIVISION OF CARRIERS' ACCOUNTS,
Washington, December 23, 1911.

TO CARRIERS CONCERNED:

Under date of April 16, 1910, there was issued Accounting Bulletin No. 5, which contained answers to various accounting questions bearing upon the interpretation of certain classifications for electric railway companies, prescribed by the Interstate Commerce Commission to become effective on January 1, 1909. The cases in Accounting Bulletin No. 5 are repeated in this Accounting Bulletin No. 7, a few of them being in amended form. Thus Accounting Bulletin No. 7 contains a file of important cases relating to the classifications for electric railways that were approved for publication before December 1, 1911.

As a matter of information, it may be proper to state that the answers to questions recorded in this bulletin have been submitted to the Committee on a Standard Classification of Accounts of the American Electric Railway Accountants' Association, and with but few exceptions have received its approval.

CHARLES A. LUTZ,
Chief Examiner of Accounts.

INTERSTATE COMMERCE COMMISSION ACCOUNTING BULLETIN NO. 7.

QUESTIONS AND DECISIONS.

CASE 1.

Query. Is it permissible for electric railways to renumber the primary accounts of the various classifications for their own convenience, provided the Interstate Commerce Commission numbers are maintained for proper reference and report?

Answer. It is permissible for electric railways to renumber the primary accounts of the various classifications for their own convenience. For the sake of uniformity, however, it is recommended that the account numbers mentioned in the classifications be used. It is suggested that companies of Class B and Class C, in numbering their operating expense accounts, combine the numbers used in the text of the Classification of Operating Expenses of Electric Railways; for example, the text for the account "Maintenance of Roadway and Track" for companies of Class B is covered by accounts 2 to 12, inclusive, and the suggested number would be 2/12; the text for account "Maintenance of Way" for companies of Class C is covered by accounts 2 to 19, inclusive, and the suggested number would be 2/19, etc.

CASE 2.

Query. Is it proper to charge assessments for construction and maintenance of paving to "Taxes" under "Deductions from Income"?

Answer. No. Account No. 10, "Paving," in the Classification of Expenditures for Road and Equipment of Electric Railways, provides for paving incident to original track construction, while account No. 9, "Paving," in the Classification of Operating Expenses of Electric Railways, covers repairs and renewals of such paving. (See Cases 117 and 222.)

CASE 3.

Query. Is a Class C or a Class B road permitted to use the classification of accounts prescribed for carriers of a higher class?

Answer. Electric railways whose revenues place them in Class C or Class B of the Classification of Operating Expenses prescribed by the Interstate Commerce Commission may, if they so desire, keep their accounts under the more extended classification provided for carriers of a higher class.

CASE 4.

Query. To what account should be charged the wages of billing clerks and cashiers in express offices operated by an electric railway?

Answer. To operating expense account No. 64, "Station Employees."

CASE 5.

Query. Are carriers required to keep subaccounts for paragraphs (a) to (f) under account No. 23, "Distribution System," and (a) to (i) under account No. 25, "Buildings and Structures," of the Classification of Operating Expenses of Electric Railways; or will it be satisfactory to show the cost in total under such primary accounts?

Answer. The Interstate Commerce Commission does not require the subdivision of account No. 23, "Distribution System," or account No. 25, "Buildings and Structures;" but any carrier desiring to do so may make subdivisions, provided a list of the subprimary accounts be first filed with the Commission, subject to its disapproval.

CASE 6.

Query. To what account should an electric railway charge the wages of employees and the cost of repairs, fuel, water, lubricants, and waste, incident to the operation of a steam locomotive and of gasoline and steam motor cars, used regularly as rail equipment?

Answer. If the equipment enumerated is used in revenue service, the wages of employees should be charged to operating expense account No. 60, "Passenger Conductors, Motormen, and Trainmen," or account No. 61, "Freight and Express Conductors, Motormen, and Trainmen."

The cost of repairs to the steam locomotive, and to the locomotive features of gasoline and steam motor cars should be charged to account No. 34, "Locomotives," and the cost of repairs to the car features of the motor cars should be charged to account No. 32, "Passenger and Combination Cars," or account No. 33, "Freight, Express, and Mail Cars."

The cost of fuel should be charged to account No. 51, "Fuel for Power"; the cost of water to account No. 52, "Water for Power"; the cost of lubricants to account No. 53, "Lubricants for Power"; and the cost of waste to account No. 54, "Miscellaneous Power-Plant Supplies and Expenses."

If the steam locomotive and the motor cars are used in nonrevenue service, the expenses should be handled in the same manner as those for service cars. (*See Case 249.*)

CASE 7.

Query. To what account should be charged the cost of repairs and renewals of electric car heaters?

Answer. The cost of repairs and renewals of electric car heaters, including wiring for same, should be charged to operating expense account No. 32, "Passenger and Combination Cars," or account No. 33, "Freight, Express, and Mail Cars." (*See Case 9.*)

CASE 8.

Query. Should electric railways observe the Classification of Revenues and Expenses for Outside Operations prescribed for steam roads in handling similar matters?

Answer. No classification of revenues and expenses for outside operations has been prescribed for electric railways.

CASE 9.

Query. Should motors for air governors and pumps on cars be regarded as part of the electrical equipment, and the cost of repairs and renewals thereof be charged to account No. 36, "Electric Equipment of Cars"?

Answer. No. The electric equipment of cars includes the electric motive equipment and wiring. The term "car" includes the car body and trucks, electric bells and wiring, electric heaters and

wiring, electric lighting and wiring, and air-brake equipment and wiring. Motors for air governors and pumps on cars should, therefore, be charged to operating expense account No. 32, "Passenger and Combination Cars"; account No. 33, "Freight, Express, and Mail Cars"; account No. 34. "Locomotives"; or account No. 35, "Service Cars." (*See Case 7.*)

CASE 10.

Query. Are electric railways at liberty to open clearing accounts for store expenses and apportion them on a basis of material issued? If so, should only the amounts chargeable to operating expenses be charged to account No. 85, "Store Expenses," and so reported to the Commission, or should this account also include expenses incurred in connection with material issued for construction and betterments?

Answer. Electric railways are at liberty to open clearing accounts for store expenses and apportion the amounts charged thereto. The total amount chargeable to operating expenses should be charged to account No. 85, "Store Expenses."

Account No. 85 should not include expenses incurred primarily in connection with material issued for construction and additions and betterments. Carriers are at liberty to distribute for their own purposes items covered by this account to other operating expense accounts affected, but in their reports to the Interstate Commerce Commission the entire charge for store expenses chargeable to operating expenses should be reported under account No. 85.

CASE 11.

Query. Please explain the various accounts "Other Operations—Dr. and Cr.," contained in the Classification of Operating Expenses of Electric Railways, particularly the paragraphs entitled "Coordinate Departments."

In connection with these accounts, it is understood that account No. 56, "Power Purchased," should show the total amount expended for this purpose, and that the amounts used for lighting shops, carhouses, etc., should be charged to the accounts affected and offsetting credits made to account No. 59, "Other Operations—Cr." Is this correct?

Answer. The accounts "Other Operations—Dr., Coordinate Departments," and "Other Operations—Cr., Coordinate Depart-

ments," are to be used by electric railways which engage in other lines of business, such as the production of light and power for sale. In case the cost of producing power is carried in the primary accounts of the light department, the proportion of operating expenses chargeable to the railway department should be charged to the various "Other Operations—Dr." accounts. In case the cost of producing power is carried in the primary accounts of the railway department, the proportion of operating expenses chargeable to the light or other departments should be credited to the various "Other Operations—Cr." accounts.

Account No. 56, "Power Purchased," covers the cost of power purchased from other companies primarily for the propulsion of cars, and account No. 59, "Other Operations—Cr.," should not be used in connection therewith, unless a portion of the power purchased is used by another coordinate department, such as electric light, heat, power, or gas, within the same company. (*See Case 255.*)

CASE 12.

Query. To what operating expense or other account should be charged rents paid for fare registers used on electric cars?

Answer. To operating expense account No. 63, "Miscellaneous Car-Service Expenses."

CASE 13.

Query. To what account should be charged rent paid for land on which is located a carhouse used as a regular operating carhouse?

Answer. To operating expense account No. 67, "Carhouse Expenses."

CASE 14.

Query. Account No. 63, "Miscellaneous Car-Service Expenses," provides for the cost of tickets, transfers, and baggage checks. Should not the cost of all stationery, such as rate sheets, way-bills, bills of lading, etc., used in connection with the operation of passenger, express, or freight cars be charged to this account?

Answer. No. Charge to account No. 84, "Stationery and Printing." Carriers are at liberty to distribute the items covered by the undistributed accounts in the Classification of Operating Expenses of Electric Railways, but all reports to the Commission should agree with the accounts which are prescribed. (*See Cases 18 and 23.*)

CASE 15.

Query. Account No. 44, "Miscellaneous," in the Classification of Expenditures for Road and Equipment of Electric Railways covers, among other things, "the cost of printing certificates of stocks and bonds, with payments to trustees and expenses incurred in the disposal of securities." Will it be correct to charge to this account expenses of this nature when they relate to the issuance of bonds by an operating electric railway company for construction and additions and betterments?

Answer. Yes.

CASE 16.

Query. Please explain account No. 77, "Relief Department Expenses." Also please advise to what account should be charged an employee's wages when paid while he is suffering from an injury and is not able to work.

Answer. Account No. 77, "Relief Department Expenses," is intended to cover cost of operation of and contributions to a relief department or association. Wages paid to an employee while he is suffering from an injury should be charged to account No. 82, "Injuries and Damages," if the injury occurred while the employee was on duty or if the company was responsible. Voluntary contributions made to employees or families of employees on account of sickness or other inability to perform their duties should be charged to account No. 79, "Miscellaneous General Expenses."

CASE 17.

Query. We have installed in our different carhouses some large storage tanks for compressed air. The compressed air is used in filling air tanks on cars for the operation of brakes. To what account should we charge the maintenance and operation of said tanks?

Answer. The cost of maintenance should be charged to account No. 38, "Shop Machinery and Tools," and the cost of operation to account No. 63, "Miscellaneous Car-Service Expenses."

CASE 18.

Query. To what account should be charged the cost of printing expense bills, balance sheets, and other stationery used in the handling of express and freight business incident to the operation of an electric railway?

To what account should be charged printing and stationery used by clerks whose salaries are charged to account No. 1, "Superintendence of Way and Structures"; account No. 29, "Superintendence of Equipment"; and account No. 48, "Superintendence of Transportation"?

Answer. The cost of expense bills, balance sheets, and other stationery should be charged to account No. 84, "Stationery and Printing." By referring to the note under "Undistributed Accounts," on page 45 of the Classification of Operating Expenses of Electric Railways, it will be found that carriers are at liberty to distribute items covered by accounts Nos. 82 to 88, inclusive, but that all reports to the Commission must agree with the accounts which are prescribed.

The cost of stationery and printing used by clerks whose salaries are charged to accounts Nos. 1, 29, and 48 should be charged to account No. 84. (*See Cases 14 and 23.*)

CASE 19.

Query. We have on our lines foreign cars on which we pay a per diem charge. To what account should an expense of this nature be charged? To what account should be charged the maintenance of such cars while on our tracks?

Answer. Per diem on foreign cars should be charged to account No. 88, "Rent of Equipment," and the maintenance of such cars while on your tracks to account No. 32, "Passenger and Combination Cars"; account No. 33, "Freight, Express, and Mail Cars"; account No. 35, "Service Cars"; or account No. 36, "Electric Equipment of Cars." (*See Case 188.*)

CASE 20.

Query. We have electric cars equipped and used as pile driver, steam shovel, concrete mixer, and stone crusher. To what accounts should be charged the maintenance of these cars and the machinery?

Answer. The maintenance of such cars and machinery should be charged to account No. 35, "Service Cars," or account No. 36, "Electric Equipment of Cars," except when the cars are used on work not chargeable to operating expenses. (*See Case 186.*)

CASE 21.

Query. To what account should be charged the wages of clerks in carhouses whose duty it is to furnish motormen and conductors

with their tickets and supplies, and to receive from conductors their daily remittances and arrange them before sending to the general office?

Answer. To operating expense account No. 48, "Superintendence of Transportation."

CASE 22.

Query. To what account should an electric railway charge commissions and wages paid for the sale of school and other tickets at various stores along the line?

Answer. If the tickets are sold at stores which can be considered stations, charge commissions and wages paid to account No. 64, "Station Employees"; if the stores can not be considered stations, charge to account No. 45, "Superintendence and Solicitation."

CASE 23.

Query. To what account should be charged the cost of printing and furnishing reports made by conductors each day (trip sheets) and shortage notices?

Answer. To operating expense account No. 84, "Stationery and Printing." (*See Cases 14 and 18.*)

CASE 24.

Query. To what account should be charged the salary and expenses of a supervising engineer in charge of the construction of a new line and buildings, and the installation of machinery in power plants? It is not clear to us whether these expenses should be charged to account No. 1, "Engineering and Superintendence," or charged directly to the account for which incurred, in accordance with Note B.

Answer. If the engineer in question has direct supervision over all of the work in connection with the construction of a new line, it will probably not be possible to apportion his salary and expenses among the various construction accounts, and charges should, therefore, be made to account No. 1, "Engineering and Superintendence," in the Classification of Expenditures for Road and Equipment of Electric Railways.

Note B, under account No. 1, provides that, whenever it is possible, the expenses enumerated should be charged directly to the account for which they are incurred, as, for example, "Power-

Plant Buildings" or "Shops and Carhouses." However, it is not the intention to insist upon any unnecessary refinement in accounting for such matters.

CASE 25.

Query. Should all the ties, rails, rail fastenings, and joints used in connection with crossovers, curves, and turn-outs be charged to account No. 8, "Special Work," in the Classification of Expenditures for Road and Equipment of Electric Railways? What is meant by the term "curves" as used in that account?

Answer. Account No. 8, "Special Work," is not intended to cover the cost of ties, rails, rail fastenings, and joints. These items should be charged to accounts provided for such expenditures. The terms "crossovers," "curves," and "turn-outs" cover only those portions of track which are made to order.

Ordinary curves should be treated as "rails," and other curves as "special work."

CASE 26.

Query. What instructions, if any, have been issued by the Interstate Commerce Commission covering the treatment of amounts expended by electric railways for betterments and improvements?

Answer. The Commission has issued no instructions to electric railways relative to additions and betterments expenditures. Until advised to the contrary, such carriers should account for expenditures of this nature in accordance with the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 27.

Query. Will a company using the standard system of electric railway accounting recommended by the Street Railway Accountants' Association of America be required to adopt the Classifications of Operating Revenues and Operating Expenses of Electric Railways as prescribed by the Interstate Commerce Commission?

Answer. If a company engages in the interstate transportation of persons or property, it should keep its accounts in accordance with the classifications prescribed by the Interstate Commerce Commission effective on January 1, 1909.

CASE 28.

Query. To what account should be charged the cost of cleaning the conduit under tracks and removing dirt and trash of various

kinds which collect therein on roads operated by the underground conduit system?

Answer. This is a feature of maintenance, and is properly chargeable to operating expense account No. 11, "Cleaning and Sanding Tracks."

CASE 29.

Query. We note that the accounts "Interest and Discount" and "Taxes," heretofore carried by many companies in their general expenses, have been dropped from the classification of the Interstate Commerce Commission. Please advise as to the manner in which they should be handled.

Answer. Interest, discount, and taxes, when arising in connection with operations, should be handled through the Income Account. Interest in connection with expenditures for road and equipment should be handled through primary account No. 41, "Interest," in the Classification of Expenditures for Road and Equipment of Electric Railways. (*See Case 53.*)

CASE 30.

Query. This company's tower wagon is frequently used in connection with the construction of electric lines along new tracks, and it has been our custom to credit to "Stable Expenses" the cost of the service. Is this correct?

Answer. The expenses of repair or tower wagons which are frequently used in construction work should be apportioned between maintenance and construction accounts in accordance with the use to which they are put. If expenses properly chargeable to construction have been included in account No. 40, "Horses and Vehicles," and account No. 86, "Stable Expenses," these accounts should receive proper credit.

CASE 31.

Query. A railway company's shop performs services properly chargeable to various construction accounts and to other companies and persons. To what account should be credited the department expense added to the cost of labor and material to cover a portion of miscellaneous shop and storeroom expenses?

Answer. Such expense should be credited to the proper accounts under Operating Expenses.

CASE 32.

Query. To what accounts should the following charges be made?

(1) Rents paid to private firms or individuals for the right to operate cars on private property.

(2) Rent for land on which poleline right of way for high-tension lines is located.

(3) Amounts paid to municipalities for the right to operate cars on and across streets.

(4) Amounts paid to boards of public works, county officers, etc., for the right to operate cars on and across public highways.

Answer. (1) Charge to account No. 19, "Other Miscellaneous Way Expenses."

(2) Charge to account No. 24, "Miscellaneous Electric Line Expenses."

(3) and (4) Charge to "Taxes" under "Deductions from Income."

CASE 33 (*amended*).

Query. To what account or accounts should be credited charges made against operation and construction accounts for electricity furnished by an electric railway company for the use of its shop motors, carhouse lighting, running of construction cars engaged in company service, such as building new tracks, etc.?

Answer. The Classification of Operating Expenses of Electric Railways does not require a segregation of the cost of power to shops, carhouses, etc. The last paragraph on page 7 of the Classification provides that any carrier may "keep any temporary or experimental accounts the purpose of which is to develop the efficiency of operations: *Provided, however,* That such temporary or experimental accounts shall not impair the integrity of any general or primary account hereby prescribed; and that any such temporary or experimental accounts shall be open to inspection by the Commission." It is therefore permissible for any carrier to ascertain for its own information the cost of power used at shops or carhouses.

The Classification of Operating Expenses of Electric Railways does not contemplate that any distribution shall be made to maintenance accounts for electricity furnished by an electric railway for the use of its shop motors, carhouse lighting, or running of work cars engaged in maintenance.

The actual cost of operating work cars for construction purposes, such as building new tracks, etc., is properly chargeable to construction accounts, and proper credit may be given to revenue account No. 9, "Miscellaneous Transportation Revenue." (*See Case 84.*)

CASE 34.

Query. A large percentage of the purchases made by the purchasing department of this company is for construction and betterment purposes. Would it be permissible to charge to the appropriate construction and betterment accounts such a proportion of the salaries and expenses of that department as would fairly represent the expense of the purchases made primarily for such construction and betterments?

Answer. The Classification of Operating Expenses of Electric Railways is intended to cover operating expenses only, and it is proper to charge to the appropriate construction and betterment accounts such a proportion of the salaries and expenses of purchasing agents and assistants as would fairly represent the expense of the purchases made for such construction and betterments. In the consideration of this question account No. 85, "Store Expenses," should not be overlooked.

CASE 35.

Query. What is meant by "Undistributed Accounts" in the Classification of Operating Expenses of Electric Railways?

Answer. Undistributed accounts are those which contain expenses properly chargeable to more than one of the five general accounts under Operating Expenses. For example, there are injuries which, from a strict accounting standpoint, should be charged under Way and Structures, Equipment, etc. There are various difficulties in distributing these expenses among the several general accounts and the Commission is willing that all expenses for injuries should be carried in account No. 82, "Injuries and Damages," under general account General and Miscellaneous.

CASE 36.

Query. A company conducting a railway, lighting, and power business carries its general accounts in the lighting and power department. A monthly charge for power is made to the street

railway department and to the lighting department. Are the monthly charges for power to the lighting and street railway departments satisfactory, and is a single balance sheet for the entire business permissible?

Answer. Each company conducting a railway, lighting, and power business is at liberty to decide for itself under which department the primary operating expense accounts shall be carried, and should decide upon the basis of division of expenses among the various departments. If the expenses are carried under the lighting and power department, it will be necessary to show on the books of the railway department under accounts Nos. 27, 43, 58, and 80, "Other Operations—Dr.," the proportions chargeable to the railway department under Way and Structures, Equipment, Conducting Transportation, and General and Miscellaneous. The amounts charged to the railway department should be handled in the books of the lighting and power department through such accounts as "Other Operations—Cr."

The Commission has not prescribed a classification of revenues and expenses for outside operations for electric railways.

One balance sheet is all that is necessary for the entire business described in this query.

CASE 37.

Query. To what account should be charged payments made to the Government, on the basis of a specific charge per passenger, for the privilege of operating cars over its bridge?

Answer. Charge to "Taxes." (*See Cases 95 and 225.*)

CASE 38.

Query. What disposition should be made of custom labor or labor of employees in various departments on work entirely outside of railway operation, for which the railroad is reimbursed the wages of the employees, together with the profit on same and the general shop expenses? What disposition should be made of profits on new material sold to some outside concern from store-room stock which has been handled in sales account?

Answer. Assuming that the amount involved in the custom labor account is small, and that the expenses have been charged to operating accounts, items covering labor performed for outside parties, together with the percentage added for profit and general

shop expenses, should be debited to "Accounts Receivable" and credited to the operating expense accounts originally charged.

The net revenue from the sales account should be handled as miscellaneous income.

CASE 39.

Query. To what account should be charged the cost of new structures and general improvements in a free private park, and the maintenance expenses of such a park?

Answer. The cost of new structures and improvements of a substantial character in a free private park should be charged to account No. 33, "Park and Resort Property," in the Classification of Expenditures for Road and Equipment of Electric Railways.

Maintenance expenses of such a park should be charged to operating expense account No. 46, "Advertising." (*See Case 189.*)

CASE 40.

Query. Should the expense of sprinkling streets be charged to the same account as sanding and cleaning track?

Answer. The cost of sprinkling roadway and track, when not done directly in connection with construction or repairs of track or paving, should be charged to operating expense account No. 11, "Cleaning and Sanding Tracks." The cost of sprinkling rendered necessary by construction or repairs of track or paving should be charged to the proper construction or maintenance account.

CASE 41.

Query. A company, organized for purely local street railway business and having no electric lighting or gas department and no joint arrangement with any other company in the operation of cars, requests information as to the manner in which the accounts in various parts of the Classification of Operating Expenses, "Other Operations—Dr." and "Other Operations—Cr.," would enter into its records.

Answer. From the foregoing statement it is evident that the company in question will not require the accounts "Other Operations—Dr." and "Other Operations—Cr." It is not expected that a carrier will keep any accounts on its books for which it has no need.

CASE 42.

Query. The A and B Light and Traction Company operates gas, electric light, and street railway properties. The operating expenses of the three coordinate departments are kept entirely separate, except the general expenses, consisting of clerical salaries, rent, taxes, and office supplies. Will it be satisfactory to the Commission for us to continue carrying expenses of this character in one account covering all departments, and so state the fact in our annual report?

Answer. Where a company operates both a railway department and a lighting department, the entire cost of producing power should be carried in the primary accounts either of the railway department or of the lighting department, and the amounts chargeable to the other department should be handled through the various accounts, "Other Operations—Dr." and "Other Operations—Cr." For example, if the cost of power is carried in the primary accounts of the railway department, the proportion of operating expenses chargeable to the lighting department should be credited to the various "Other Operations—Cr." accounts. In the case cited, the proportion of general expenses chargeable to the lighting department would appear as a credit under account No. 81, "Other Operations—Cr."

Taxes need not be subdivided between the railway and lighting departments. Taxes should be treated through the Income Account.

CASE 43.

Query. We are charging to account No. 56, "Power Purchased," the actual cost of electric current generated at our plant (gas, electric light, and street railway property) consumed by the railway department. Is this correct?

Answer. The practice above outlined is not in accordance with the requirements of the Classification of Operating Expenses of Electric Railways. Account No. 56, "Power Purchased," is provided for expenditures for power purchased from other companies. (See Case 42.)

CASE 44.

Query. To what account should be credited the amount received from the sale of manure removed from stables?

Answer. To operating expense account No. 86, "Stable Expenses."

CASE 45.

Query. This company operates a sprinkling car for the purpose of sprinkling certain streets and highways on which our track is laid. The city in which this service is performed pays us, as its proportion of the cost of this service, from 15 to 20 cents per sprinkler car-mile run. Please advise to what accounts the corresponding debits and credits should be made.

Answer. The amount received from the city should be credited to revenue account No. 9, "Miscellaneous Transportation Revenue."

In case the service mentioned is performed primarily as a service for the benefit of the road, and the amount received from the city is only incidental, the expense of operating the sprinkling car should be charged to operating expense account No. 11, "Cleaning and Sanding Tracks," and the cost of maintenance and repairs to account No. 35, "Service Cars." If, however, the service rendered is primarily for revenue purposes, the operating expenses should be charged to the appropriate operating expense accounts, as in any other revenue movements. (*See Case 84.*)

CASE 46.

Query. Is there not a conflict between account No. 10, "Paving," and account No. 16, "Crossings, Fences, Cattle Guards, and Signs," in the Classification of Expenditures for Road and Equipment of Electric Railways, so far as they refer to labor and material on crosswalks?

Answer. There is no conflict between the accounts mentioned. Account No. 10 embraces the expense of labor and material used in crosswalks constructed in connection with paving on streets along which the electric road extends; while account No. 16 covers street and road crossings at other points, where it may be necessary to construct entirely new crossings or to provide crossings of an improved character over those previously existing.

CASE 47.

Query. To what operating expense account should be charged the cost of labor and material used in connection with the repair of overhead contacts installed in the trolley wire, and of wires leading from the trolley to magnets, etc., which operate an elec-

tric track switch, a device for automatically doing the work of a switchman through the operation of the magnets?

Answer. The cost of material should be charged to account No. 6, "Special Work," and the cost of labor to account No. 8, "Roadway and Track Labor."

CASE 48.

Query. To what account should be charged an amount paid for rent of land on which a "Y" or switch is located?

Answer. To account No. 19, "Other Miscellaneous Way Expenses," in the Classification of Operating Expenses of Electric Railways.

CASE 49.

Query. This company has an arrangement with telephone, telegraph, and electric lighting companies, whereby it pays an amount for the privilege of making attachments to their poles for carrying its wires, and collects from them another amount for attachments to its poles for carrying their cables and wires. To what accounts should the resulting debit and credit be made?

Answer. Charge the amount paid to operating expense account No. 24, "Miscellaneous Electric Line Expenses," and credit the amount received to revenue account No. 17, "Rents of Buildings and Other Property."

CASE 50.

Query. To what account should be charged the cost of *material* used in the construction of a retaining wall for the protection of banks from high tides, it being understood that account No. 8, "Roadway and Track Labor," is intended to cover the cost of labor expended in such work?

Answer. Operating expense account No. 8, "Roadway and Track Labor," is intended to cover the cost of *labor* expended in "protecting banks by retaining walls, riprap, piling, piers, dikes, or other means." The cost of *material* used in connection with such work properly chargeable to operating expenses should be charged to account No. 10, "Miscellaneous Roadway and Track Expenses."

Expenditures of the above nature arising in connection with the construction of a new road should be charged to account No. 4, "Grading," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 51.

Query. To what account should be charged rent of land used for storage of track material, part of which is for use in repairs of track, but most of which is for use in the construction of new track?

Answer. Unless the amount paid for rent of land used for the storage of track material is a large item, such as several hundred dollars per annum, it should be charged to operating expense account No. 85, "Store Expenses." In case the amount paid is a considerable item, there is no objection to including an appropriate proportion in the construction accounts. Owing to the fact that it would be impracticable to divide this rental charge among the various construction material accounts, the amount should be charged to account No. 44, "Miscellaneous," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 52.

Query. Has the Interstate Commerce Commission prescribed any account for depreciation of way and structures or equipment?

Answer. The Interstate Commerce Commission does not require any electric railway company to keep account No. 26, "Depreciation of Way and Structures," and account No. 42, "Depreciation of Equipment," unless these accounts are prescribed by the Railway Commission of the State in which such company operates the major portion of its mileage. (See Case 215.)

CASE 53 (amended).

Query. Is it proper to charge to account No. 41, "Interest," in the Classification of Expenditures for Road and Equipment of Electric Railways, interest paid on loans made for construction purposes by an operating electric railway company, said interest accruing on money used in building new tracks and for additional power-plant equipment and other construction purposes?

Answer. Interest on loans made for construction purposes that accrues during the construction period should be charged to account No. 41, "Interest." Interest which accrues after the completion of construction work is not chargeable to this account. (See Case 29.)

CASE 54.

Query. Should revenue account No. 15, "Rents of Tracks and Terminals," be credited with all compensation received for the use of tracks and electric lines, including services performed in connection with the dispatching and general supervision of the electric cars of one company using the tracks of another company?

Answer. All compensation of this nature should be credited to revenue account No. 15, "Rents of Tracks and Terminals." No provision is made in the electric classifications for joint facilities accounts.

CASE 55.

Query. This company owns a nine-story building. One-third of the ground floor is used for tracks for cars running into and out of the building, waiting room, ticket office, etc., and the balance is rented for store purposes, concessions, etc. The general offices occupy about one floor, and the remaining floors are rented for office purposes. Should rents received from tenants be credited to operating revenues or miscellaneous income?

Answer. Rents should be credited to revenue account No. 17, "Rents of Buildings and Other Property," if the expense of maintaining and operating the portions rented can not be separated from the expense of maintaining and operating the portion used by the railway company. In case the expense of maintaining and operating the portions rented can be separated from the expense of maintaining and operating the portion used by the railway company, the rents received should be included in Income and not in Operating Revenues, and the expense of maintaining and operating the rented portions should be charged against the rents received.

CASE 56.

Query. We are in doubt as to the proper account to be charged for trolley parts, namely, wheels, axles, washers, springs, harps, poles, bushings, etc., and carbon brushes, carbons, headlight parts, etc. Should these items be charged to accounts 32 to 37, inclusive, or to account No. 63, "Miscellaneous Car-Service Expenses"?

Answer. All such parts as pertain to maintenance of equipment are chargeable to operating expense account No. 32, "Passenger and Combination Cars"; account No. 33, "Freight, Express, and Mail Cars"; account No. 34, "Locomotive"; account No. 35,

"Service Cars"; account No. 36, "Electric Equipment of Cars"; or account No. 37, "Electric Equipment of Locomotives." Account No. 63, "Miscellaneous Car-Service Expenses," includes only such items as do not pertain to maintenance of equipment.

The following indicates the line of demarcation between the electric equipment of a car and the car: Electric equipment of a car includes the electric *motive* equipment and wiring; the term "car" includes the car body and trucks, electric bells and wiring, electric heaters and wiring, electric lighting and wiring, and air-brake equipment and wiring.

Under this segregation, carbons used in electric arc headlights are chargeable to account No. 63, "Miscellaneous Car-Service Expenses," and the other items named to accounts 32 to 37, inclusive.

CASE 57.

Query. Are Class B and Class C electric railways required to keep the 44 accounts composing the Classification of Expenditures for Road and Equipment of Electric Railways, and the 19 accounts composing the Classification of Operating Revenues of Electric Railways, the same as Class A companies?

Answer. All electric railways subject to the jurisdiction of the Interstate Commerce Commission are required to keep their road and equipment and revenue accounts under the same classifications, no condensed classification of road and equipment accounts or of revenue accounts being provided for Class B or Class C companies.

CASE 58.

Query. What is meant by the term "Car Hours" as used in the mileage, traffic, and miscellaneous statistics of the form for annual report, particularly with reference to "Passenger Car Hours"?

Answer. "Passenger Car Hours" include not only the actual time while in revenue service, but also the time consumed in running from carhouses to points where regular service is begun, time lost between trips, and time lost on account of delays caused by blockades, parades, etc. It includes the entire time during which the cars are in charge of the motormen and conductors.

CASE 59.

Query. Is it permissible to apportion store and stable expenses among the water, light, and railway departments in proportion to the services rendered by the storeroom and the stables?

Answer. The proportion of store and stable expenses chargeable to the water and light departments should be handled through account No. 81, "Other Operations—Cr.," it being the intention that the "Other Operations" accounts should apply in connection with all General and Miscellaneous accounts.

Carriers are at liberty to distribute store and stable expenses of the railway department to the various operating expense accounts affected, but for the purpose of the annual reports the amounts distributed should be reported under account No. 85, "Store Expenses," and No. 86, "Stable Expenses," and such amounts eliminated from the accounts to which they were originally distributed.

In this connection attention is called to the fact that no portion of store expenses or stable expenses which is properly chargeable to road and equipment should be included in accounts Nos. 85 and 86, as these accounts are intended to cover only operating expenses. (*See Case 10.*)

CASE 60.

Query. A company is required by its franchise to widen one of the streets upon which it operates, and pay all expenses of excavating, moving back and resetting curbs, constructing new catch basins with sewer connections, adjusting all sidewalks and crosswalks disturbed, readjusting all pole lines, hydrants, etc., owned by other corporations, and laying a new asphalt pavement between the brick-paved railroad strip and the curbs. Would it be proper to consider this as an incidental cost of the road itself and chargeable to account No. 2, "Right of Way," or should the cost be charged to account No. 44, "Miscellaneous"?

Answer. The cost should be charged to account No. 2, "Right of Way," except cost of paving, which should be charged to account No. 10, "Paving." (*See Cases 116 and 191.*)

CASE 61.

Query. Is it intended that account No. 25, "Buildings and Structures," shall be used solely for repairs of owned buildings, or may the cost of repairs to rented buildings be included?

Answer. Account No. 25, "Buildings and Structures," is intended to include cost of repairs of owned buildings or buildings held under long-term leases. The cost of repairs of buildings rented from month to month is not to be included in this account, but should be charged to the account to which the rent is charged.

CASE 62.

Query. Should repairs to rented passenger waiting rooms where tickets are sold be charged to account No. 65, "Station Expenses"?

Answer. Yes. (See Case 61 respecting repairs to buildings held under long-term leases.)

CASE 63.

Query. Should repairs to general offices that are rented be charged to account No. 25, "Buildings and Structures," or to account No. 75, "General Office Supplies and Expenses"?

Answer. Charge to account No. 75, "General Office Supplies and Expenses." (See Case 61 respecting repairs to buildings held under long-term leases.)

CASE 64.

Query. We have a contract with another carrier under which the other carrier provides cars and maintains them for the purpose of furnishing through service. Regular fares are collected to and from junction point by the other carrier. While these cars are on our tracks we pay all expenses of operation and retain all fares collected for transportation between points on such tracks, but pay to the other company a certain part of the fares collected from passengers traveling from or to points beyond the junction. How shall we charge amounts paid under this contract?

Answer. Charge to account No. 88, "Rent of Equipment."

CASE 65.

Query. In account No. 19, "Poles and Fixtures," in the Classification of Expenditures for Road and Equipment of Electric Railways is the statement, "To this account should be charged the cost of * * * brackets and other pole fixtures; * * * also structures for supporting the overhead electric railway construction." In account No. 22, "Distribution System," in the same classification is the statement, "To this account should be charged the cost of material used and labor expended in constructing distribution system, including * * * overhead trolley lines, including cost of trolley, guard, span, strain, supplementary, and other wires." Since brackets used for supporting trolley wires are analogous to span wires, should not the cost of such brackets be charged to account No. 22, "Distribution System"?

Answer. Brackets used for supporting trolley wires are distinctly pole fixtures and should be charged to account No. 19, "Poles and Fixtures."

Possibly there has been some misunderstanding as to the meaning of "structures for supporting the overhead electric railway construction" in account No. 19. This is intended to cover such structures as steel catenary bridges, which are used by some railways to carry the double-track overhead lines and which have two side towers and a connecting truss built of light angles and channels.

CASE 66.

Query. Our master mechanic asks that we define the term "electric locomotive" in relation to the Classification of Operating Expenses of Electric Railways, his desire being to know whether the build of the machine or the use to which it is put governs. We have a machine with standard express car body, but with low speed, high-power motor equipment, which is used in handling ballast cars, flat cars, etc., in maintenance work, and sometimes in hauling such freight as lumber, wood, etc., in car lots.

Answer. In defining the term "electric locomotive" the build of the machine, rather than the use to which it is put, should govern. If it is so arranged that it can carry freight or passengers within itself, it should be considered a car.

This distinction seems necessary, as it frequently happens that regular passenger cars, freight cars, or work cars are used to haul other cars and to treat them as locomotives, when so used, would undoubtedly lead to confusion.

CASE 67.

Query. To what account in the Classification of Expenditures for Road and Equipment of Electric Railways should be charged the cost of electric headlights for passenger cars?

Answer. Account No. 35, "Cars." Account No. 37, "Electric Equipment of Cars," is intended to include only the electric motive equipment. (See Case 9.)

CASE 68.

Query. We have granted to other electric companies the privilege of attaching their wires to our poles. To what account should we credit revenue from this source?

Answer. To account No. 17, "Rents of Buildings and Other Property." (See Case 49.)

CASE 69.

Query. The Classification of Operating Revenues of Electric Railways provides in account No. 1, "Passenger Revenue," under the caption "Revenue from Transportation,"—"This account should be charged with amounts paid for * * * tickets redeemed." In Note B it is provided that all tickets may be credited to an open account and this account charged when tickets are collected. In case tickets are redeemed, should they not be charged to the open account to which the sale has been credited?

Answer. If advantage is taken of the privilege of crediting the sale of tickets to an open account, that account should also be charged with amounts paid for tickets redeemed.

CASE 70.

Query. Note B under revenue account No. 1, "Passenger Revenue," states that the proceeds from the sale of mileage books are to be carried to that account as they are honored for transportation. We have always handled the sale of these tickets by crediting directly to revenue, the same as we would round-trip tickets. Is it required that interurban companies reporting to the Commission shall follow the directions in account No. 1?

Answer. It is not permissible to credit revenue account No. 1, "Passenger Revenue," with receipts from mileage books at the time of sale. It will be necessary to credit receipts from mileage books to an open account at the time of sale and to charge such account and credit "Passenger Revenue" as the mileage is honored, in accordance with Note B.

CASE 71.

Query. When a railway company conducts a general lighting business, should the net earnings of the lighting department be included in the revenue statement under account No. 19, "Miscellaneous"?

Answer. Net earnings of the lighting department should not be included in operating revenues, but should be included in the Income Account as "Other Miscellaneous Income."

CASE 72.

Query. To what account should be charged subscriptions to funds raised for the purpose of entertaining conventions visiting our city?

Answer. A subscription to a fund for the purpose of entertaining a convention should be considered as a donation for traffic purposes, and, therefore, should be charged to account No. 46, "Advertising."

CASE 73.

Query. Should the cost of tools used in maintenance of way and structures, including those used in the repairs and renewals of bridges and buildings, interlocking systems, transmission and distribution systems, and the cost of crucibles, etc., used in connection with a thermit welding machine, be charged to account No. 10, except as provided in accounts Nos. 11 and 12?

Answer. Account No. 10, "Miscellaneous Roadway and Track Expenses," includes only the "cost of roadway" tools when chargeable to expenses and cost of all material used and labor expended in repairing and renewing all tools, implements, flags, lanterns, etc., used in repairing roadway and track." This would include crucibles, etc., used in connection with a thermit welding machine.

The cost of renewing and repairing tools should be charged to account No. 15, "Bridges, Trestles, and Culverts," if the tools are used in the maintenance of bridges; to account No. 17, "Signal and Interlocking Systems," if used in the maintenance of interlocking systems; to account No. 24, "Miscellaneous Electric Line Expenses," if used in the maintenance of transmission and distribution systems; and to account No. 25, "Buildings and Structures," if used in the maintenance of buildings.

It is not necessary to apportion among a number of accounts the cost of maintenance of tools used for general purposes.

CASE 74.

Query. A conductor on one of our cars, in discharge of his duty, ejected an unruly passenger who refused to pay fare. In doing so the conductor was injured to such an extent that he was unable to attend to his duties for some time. It has been decided to pay the conductor for all of the time lost. Is this a proper charge to account No. 82, "Injuries and Damages"?

Answer. The payment should be charged to account No. 82, "Injuries and Damages." (*See Cases 16 and 150.*)

CASE 75.

Query. Please advise if premiums paid to guaranty companies for bonds furnished municipalities in accordance with franchises granted for the privilege of constructing and operating railroads on the streets should be charged to account No. 83, "Insurance," in the Classification of Operating Expenses of Electric Railways. The bonds referred to are given for the faithful performance of all the terms of the franchise, including the construction of the line, the payment of a percentage of the gross receipts, and in some instances the maintenance and operation. The bonds are continuous and run during the life of the franchise.

Answer. Such payments should be charged to account No. 44, "Miscellaneous," in the Classification of Expenditures for Road and Equipment of Electric Railways, when they are incurred in connection with construction work; and to account No. 79, "Miscellaneous General Expenses," in the Classification of Operating Expenses of Electric Railways, when they are incurred in connection with operation.

CASE 76 (*amended*).

Query. In the text of the Classification of Operating Expenses of Electric Railways no specific mention is made of the expenses of maintenance of dams, reservoirs, canals, and pipe lines feeding hydraulic generating plants. What disposition is to be made of this class of expenses?

Answer. The cost of maintenance of such structures should be charged to account No. 25, "Buildings and Structures," in the Classification of Operating Expenses of Electric Railways.

CASE 77.

Query. This company uses large numbers of portable iron signs, which are hooked on the fronts of the cars to indicate their destination. They are in nowise permanent fixtures of the cars, but are used on different cars as occasion requires. On some of our new cars we have adjustable signs which consist of rolls with various destinations painted thereon and are attached to the cars

themselves. To which accounts should the cost of these signs be charged?

Answer. The portable signs should be charged to account No. 63, "Miscellaneous Car-Service Expenses," and the adjustable signs attached to the cars to account No. 32, "Passenger and Combination Cars."

CASE 78.

Query. To what account should be charged the cost of removing water resulting from the melting of snow on city streets?

Answer. To account No. 12, "Removal of Snow, Ice, and Sand."
(See Case 87.)

CASE 79.

Query. Should the wages of engineers and other employees engaged in operating power stations and substations be charged to repair accounts when engaged in making minor repairs during their regular hours?

Answer. It is not intended that any portion of the wages of engineers and other employees engaged in station operation should be charged to repair accounts when they are engaged incidentally during their regular shifts in making minor repairs.

As a general rule, it is not necessary to distribute the wages of a regular employee to the several accounts affected if part of his time is devoted only incidentally to repair work. If, however, he is required to devote a considerable part of his time to such repairs, his wages should be apportioned to the proper accounts in accordance with the work performed. (See Cases 149, 248, and 254.)

CASE 80.

Query. To what account should be charged the cost of printing tariffs, and the cost of printing orders for conductors and motor-men in connection with transportation rules, regulations, etc.?

Answer. To account No. 84, "Stationery and Printing."

CASE 81.

Query. Much of our track is located on streets with macadam surface. Should the cost of repairing the macadam be charged to "Paving" or to "Miscellaneous Roadway and Track Expenses"?

Answer. To account No. 9, "Paving."

CASE 82.

Query. We have a track that is "plain back filled," that is, filled with crushed stone to the top of the rails. Should the cost of this filling be charged to account No. 2, "Ballast," or account No. 10, "Miscellaneous Roadway and Track Expenses"? Strictly speaking, it is not ballast, although, in many instances, it would be hard to distinguish it from ballast.

Answer. The cost of filling track with crushed stone to the top of the rails should be charged, when done in connection with maintenance, to account No. 2, "Ballast," and account No. 8, "Roadway and Track Labor."

CASE 83.

Query. Under our contract for carrying the mail we are required to transfer the mail at certain points from the cars to the post-office. To what account shall we charge the cost of this service?

Answer. Specific payments for this service should be charged to account No. 72, "Other Transportation Expenses."

CASE 84.

Query. Since commencing operation we have adopted the policy, in connection with our work-car service, of charging our several departments with the use of work cars at the rate of 65 cents per car hour. This has been done for the reason that we have had to do considerable hauling for the contractors who built the road. We have also charged each department in order that the department head would have it brought more forcibly to his attention that it was the desire of the management that the work cars be used as little as possible. This charge of 65 cents per hour has been credited—50 cents to "Purchased Power" and 15 cents to "Miscellaneous Revenue," which division is based upon an estimate of the amount of power used and the amount necessary to compensate the company for loss through wear and tear, etc. Is this correct?

Answer. No charge should be made against maintenance or other operating accounts for the use of work cars. In the case of cars used on construction work by the company itself, if charge is made against construction accounts it should be as near

actual cost as possible, and credit should be given to revenue account No. 9, "Miscellaneous Transportation Revenue." When a charge is made against a contractor for use of equipment, credit should be given to account No. 9.

The wages of conductors, motormen, and other employees engaged in this service should be charged to account No. 62, "Miscellaneous Car-Service Employees." (*See Cases 33 and 45.*)

CASE 85.

Query. Notes under operating expense accounts Nos. 3, 4, 5, and 6 provide that the cost of labor of unloading shall be charged to account No. 8. If this refers to the first handling of material from cars or boats to yards or docks, it will be difficult, if not impossible, to separate that portion properly chargeable to operating expenses from that chargeable to expenditures for road, as it will not be possible when the material is received to tell which part of the material will be used in repairs and which part in construction. This labor has always been considered as part of the cost of material. Should it not be so considered?

Answer. The notes under the accounts mentioned do not refer to the first handling of material from cars or boats to yards or docks, but to the unloading at the points where the material is to be used. The cost of the first handling is properly chargeable to the cost of the material.

CASE 86 (*amended*).

Query. Should the cost of labor and materials, such as special grubbing tools, liquid weed-killer, and sprinkling devices, used in clearing track and right of way of weeds, be charged to account No. 11, "Cleaning and Sanding Tracks"?

Answer. The material should be charged to account No. 10, "Miscellaneous Roadway and Track Expenses," and the labor to account No. 8, "Roadway and Track Labor."

CASE 87.

Query. May we charge the cost of removing flood water from tracks, including maintenance in connection with track drainage, to "Removal of Snow, Ice, and Sand"? If not, what account should be charged?

Answer. The cost of material used in removing flood water from track should be charged to account No. 10, "Miscellaneous Roadway and Track Expenses," and the labor to account No. 8, "Roadway and Track Labor," except as provided in Case 78.

CASE 88.

Query. Should the cost of placing and removing portable snow fences be charged to "Removal of Snow, Ice, and Sand" or to "Crossings, Fences, Cattle Guards, and Signs"?

Answer. To account No. 12, "Removal of Snow, Ice, and Sand."

CASE 89.

Query. To what account should be charged the cost of planks used in crossings of steam railroads in city streets?

Answer. If the planks are used in maintenance, the cost should be charged to account No. 16, "Crossings, Fences, Cattle Guards, and Signs," in the Classification of Operating Expenses of Electric Railways; if used in construction, to account No. 16, "Crossings, Fences, Cattle Guards, and Signs," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 90.

Query. To what account should be charged the cost of wooden plugs used for filling spike holes in ties?

Answer. To account No. 3, "Ties."

CASE 91.

Query. Should the wages of levermen on derailleurs at steam railroad crossings be charged to "Miscellaneous Car-Service Employees" or to "Operation of Signal and Interlocking Systems"?

Answer. Should be charged to account No. 68, "Operation of Signal and Interlocking Systems."

CASE 92.

Query. Should the wages of blacksmiths and helpers and cost of coal and other supplies for track shop be charged to "Shop Expenses" or to "Miscellaneous Roadway and Track Expenses"?

Answer. The expense of such labor should be charged to account No. 8, "Roadway and Track Labor," and supplies used solely in track maintenance should be charged to account No. 10, "Miscellaneous Roadway and Track Expenses."

CASE 93.

Query. To what account should be charged cost of removing car ashes from cars to dump?

Answer. If removal is made by company employees, the cost should be charged to account No. 66, "Carhouse Employees;" otherwise to account No. 63, "Miscellaneous Car-Service Expenses."

CASE 94.

Query. Please advise whether the salaries of accounting department clerks engaged in handling the accounts of the maintenance of way, mechanical, and stores departments should be charged to account No. 74, "Salaries and Expenses of General Office Clerks," or apportioned to account No. 1, "Superintendence of Way and Structures," account No. 29, "Superintendence of Equipment," and account No. 85, "Store Expenses."

Answer. Assuming that the clerks in question, although exclusively engaged in handling the accounts pertaining to separate departments, are employed in the general accounting office, their salaries should be charged to account No. 74, "Salaries and Expenses of General Office Clerks."

CASE 95.

Query. Should amounts paid to cities for licenses to operate cars within city limits, and payments based on percentage of gross receipts in accordance with the terms of franchises, be charged to "Taxes" or to the Income Account?

Answer. Payments to municipalities for privilege of operating cars (license tax) and payments of a percentage of operating revenues in accordance with terms of franchises (franchise tax) should both be charged to "Taxes" under "Deductions from Income." (*See Cases 32, 37, and 225.*)

CASE 96.

Query. A ruling is desired as to the proper accounts to be charged with amounts paid for telephone service, such as for

tolls, and for rent of private lines and operating systems. They appear to be in the nature of miscellaneous expenses chargeable to the department for whose benefit the expenses are incurred.

Answer. Rent of telephone lines used primarily for the operation of cars should be charged to account No. 69, "Operation of Telephone and Telegraph Systems." All other telephone expenses should be charged to account No. 79, "Miscellaneous General Expenses." (*See Cases 209 and 230.*)

CASE 97.

Query. At different points on our line we have electric lights, some of which have been installed in accordance with our franchise agreements, others because of the necessity of providing lights for the safety of our passengers. To what account should the labor and material used in repairing and renewing such lights be charged?

Answer. The cost of repairing and renewing lights, either in accordance with franchise agreements or for the purpose of avoiding accidents, should be charged to account No. 72, "Other Transportation Expenses." In the case of lights installed at stations owned by a company, the cost of repairing and renewing wiring in connection with such lights should be charged to account No. 25, "Buildings and Structures," and the cost of renewing the lamps to account No. 65, "Station Expenses." If, however, the station is rented, the entire expense should be charged to account No. 65. If it is not practicable to separate the expense of renewing and repairing the wiring from that of renewing the lamps at stations owned by a company, the entire cost may be included in account No. 65.

CASE 98.

Query. Our franchise for the use of a county bridge carries an obligation to pay a proportion of the cost of bridge maintenance and operation. How shall we charge such payments?

Answer. The cost of maintaining a bridge used under long-term lease or franchise should be treated the same as maintenance of property owned. With this understanding, the maintenance of the bridge in question should be charged to account No. 15, "Bridges, Trestles, and Culverts," and the cost of any paving done should be charged to account No. 9, "Paving." The wages of bridge tenders should be charged to account No. 62, "Miscellaneous Car-Service Employees."

CASE 99.

Query. What is the proper disposition of the cost of patterns used in making castings? In some cases these patterns were made for cars being built, and are carried in stock and used for making repair parts when necessary. In other cases the patterns are made entirely for casting repair parts. Is it proper to charge the cost of the patterns to the cost of the equipment built, in the first instance, and to the cost of repairing the equipment in the second instance, or should the patterns be treated as hand tools and machine tools?

Answer. The cost of patterns made expressly for the casting of repair parts should be included in the cost of repairing equipment. The cost of patterns originally made for cars being built by a company should be included in the cost of the equipment.

CASE 100.

Query. Referring to accounts Nos. 7, "Rails, Rail Fastenings, and Joints," and 8, "Special Work," in the Classification of Expenditures for Road and Equipment of Electric Railways, kindly advise to which of these accounts should be charged the cost of guard rails placed around plain curves in main tracks where there are no frogs, switches, cross-overs, or other special work in connection therewith. Does account No. 8, "Special Work," include the cost of any guard rails except those used in connection with railroad crossings, cross-overs, frogs, switches, turn-outs, or other parts of the track made to order?

Answer. The cost of guard rails placed around plain curves in main tracks where there are no frogs, switches, cross-overs, or other special work in connection therewith should be charged to account No. 7, "Rails, Rail Fastenings, and Joints." Account No. 8, "Special Work," should include the cost of only such guard rails as are used in connection with railroad crossings, cross-overs, frogs, switches, turn-outs, and other parts of the track made to order. (*See Case 25.*)

CASE 101.

Query. We are required by city ordinance to cut and replace overhead wires when it is necessary to move any building across or along our streets. Is this a proper charge to Operating Expenses or to Income?

Answer. Such expenses should be charged to account No. 24, "Miscellaneous Electric Line Expenses."

CASE 102.

Query. This company owns ferry slips at a wharf in connection with which we have considerable maintenance expenses. Should we charge to a subaccount under No. 19, "Other Miscellaneous Way Expenses," or to account No. 25, "Buildings and Structures"? At the end of the wharf are fuel oil tanks for the operation of our ferry. Should we charge maintenance expenses to account No. 19, "Other Miscellaneous Way Expenses," or to account No. 25, "Buildings and Structures"?

Answer. Expenses of maintenance of ferry slips and ferry fuel oil tanks should be charged to account No. 25, "Buildings and Structures."

CASE 103.

Query. Is it necessary for a carrier operating a ferry to separate its general and miscellaneous operating expenses between the railway and the ferry?

Answer. No.

CASE 104.

Query. To what account should be charged tools other than track tools, such as wheelbarrows, hose, level boards, paving hammers, hydrant wrenches and reducers, mattocks, hand axes, rail tongs, etc., purchased for construction work?

Answer. These tools should be charged to the construction work for use upon which they are issued, and if after the completion of the work the tools have any salvage value, it should be credited to the work to which the tools were originally charged, and charged to the work to which the tools are thereafter applied. (See Cases 190 and 195.)

CASE 105.

Query. To what account should be charged the cost of track inlets for surface water and their sewer connections?

Answer. To account No. 10, "Paving," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 106.

Query. Kindly advise the proper distribution of the following named expenses:

(1) Cost of uniforms donated to conductors and motormen who have been in service for a certain number of years.

(2) Cost of uniforms and badges for inspectors and car starters whose time is chargeable to account No. 48.

(3) Trustees' commissions and fees for paying out bond interest on clipped coupons, and expenses, including registrars' fees, connected with same.

(4) Premiums on fidelity bonds of employees.

(5) Fees for filing annual reports with the State.

(6) Cost of free entertainments given employees.

(7) Cost of general audit of company's books by an audit company.

Answer. The items described should be charged under the Classification of Operating Expenses of Electric Railways as follows:

(1) To account No. 63, "Miscellaneous Car-Service Expenses."

(2) To account No. 48, "Superintendence of Transportation."

(3) To account No. 79, "Miscellaneous General Expenses."

(4) To account No. 83, "Insurance."

(5), (6), (7) To account No. 79, "Miscellaneous General Expenses."

CASE 107.

Query. Is it intended that items properly chargeable to account No. 39, "Shop Expenses," in the Classification of Operating Expenses of Electric Railways, are to remain as charged or may they be distributed in the same manner as store expenses?

Answer. It is not intended that the items contained in account No. 39, "Shop Expenses," should be distributed to the various operating accounts benefited thereby. However, if any portion of shop expenses is properly chargeable to road and equipment, such portion should be deducted from account No. 39, "Shop Expenses," since that account should represent only the portion chargeable to operating expenses.

CASE 108.

Query. To what account should be credited the value of coupons from mileage books which for any reason remain unrepresented?

Answer. To account No. 1, "Passenger Revenue."

CASE 109.

Query. Is there any objection to the creation of a reserve fund to take care of settlements of loss and damage claims filed by

shippers of freight? The intention is to make charges of an arbitrary amount, so as to take care of claims of this nature during the period within which the damage is done.

Answer. There is no objection to including in operating expenses each month a proportion of the total amount which it is estimated will be necessary to expend on account of loss and damage claims, provided that the charges are adjusted annually so far as practicable.

CASE 110.

Query. To what account should be charged the expense of moving the poles of another company which were located closer to our tracks than we deemed safe, and which we moved back to give proper clearance? When the line was originally constructed the location was presumably all right, but in the course of time, in consequence of operating larger cars and at an increased speed, the present management did not consider the clearance sufficient.

Answer. It is proper to charge the cost of this work to account No. 2, "Right of Way," in the Classification of Expenditures for Road and Equipment of Electric Railways, unless the amount involved is insignificant. In case it is decided to charge the cost to operating expenses, it should be charged to account No. 19, "Other Miscellaneous Way Expenses."

CASE 111.

Query. To what account should be charged the salaries of clerks employed in compiling data and making out reports to the Public Service Commission, State Board of Tax Commissioners, Department of Commerce and Labor, etc.? To what account should the salaries of engineers employed in compiling data in regard to way and structures for such reports be charged?

Answer. The salaries of clerks should be charged to account No. 74, "Salaries and Expenses of General Office Clerks." The salaries of engineers should be charged to account No. 1, "Superintendence of Way and Structures."

CASE 112.

Query. To what account should be charged amounts paid to the United States Government for the right to operate a line across a government reservation?

Answer. If the cars have a private right of way over the government reservation, the payments should be charged to operating expense account No. 19, "Other Miscellaneous Way Expenses." If the line runs in a highway which the Government allows other people to use, the payments should be charged to "Taxes." (See Cases 32 and 37.)

CASE 113.

Query. Frequently when streets upon which rails are laid are torn up for repairs it is necessary for passengers to change from cars on one side of the break in the street to cars on the other side, and men are stationed at the break to care for the cars, to assist the passengers if required, and to perform any other duties in connection therewith. The men employed for this work are not regular car-service employees. To what account should their wages be charged?

Answer. To account No. 62, "Miscellaneous Car-Service Employees."

CASE 114.

Query. To what account should be charged the cost of filling land?

Answer. The cost of filling land, in the ordinary acceptance of the term, should be added to the cost of the land.

CASE 115.

Query. To what account should be charged the cost of painting or stenciling numbers on poles for the purpose of identification and record?

Answer. The cost of first painting or stenciling numbers on poles should be charged to account No. 19, "Poles and Fixtures," in the Classification of Expenditures for Road and Equipment of Electric Railways. Renewals should be charged to account No. 20, "Poles and Fixtures," in the Classification of Operating Expenses of Electric Railways. It is not the intention that carriers should be required to charge insignificant amounts to construction accounts.

CASE 116.

Query. A town, in granting a franchise for the construction of a new line on the streets, requires the railway company to set back the curbs and flags. The work is not necessary for the con-

struction of the road itself, as there is plenty of room on the highway without setting back the curbs. To what account in the Classification of Expenditures for Road and Equipment of Electric Railways should such expenditures be charged?

Answer. Expenditures of this nature should be charged to account No. 2, "Right of Way." In case there is any paving to be done in connection with this work, the cost of such paving should be charged to account No. 10, "Paving," in the same classification. (*See Case 60.*)

CASE 117.

Query. To what accounts should the following items be charged?

(1) City assessment for street grade crossing our right of way, being our proportion for the right of way abutting street and extending back from the street.

(2) City assessment for new trunk sewer, being the amount charged us for our proportion based on right of way through the section served by the sewer.

(3) City assessment for new street pavement, being our proportion of paving inside and alongside our tracks on streets on which our track is laid, the streets not having been previously paved.

(4) Cost of installing new crossings when new streets are opened.

Answer. The items described should be charged under the Classification of Expenditures for Road and Equipment of Electric Railways as follows:

(1) To account No. 16, "Crossings, Fences, Cattle Guards, and Signs."

(2) To account No. 2, "Right of Way." (*See Case 222.*)

(3) To account No. 10, "Paving." (*See Cases 2 and 222.*)

(4) To account No. 16, "Crossings, Fences, Cattle Guards, and Signs."

CASE 118.

Query. To what account should be charged the expense of an examination of titles of real property and other questions affecting the validity of an issue of bonds?

Answer. To account No. 44, "Miscellaneous," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 119.

Query. To what account should be charged fees paid to an engineering corporation for supervising and managing the operation of an electric railway company?

Answer. To account No. 73, "Salaries and Expenses of General Officers," in the Classification of Operating Expenses of Electric Railways.

CASE 120.

Query. A State assesses railway corporations each year a certain amount graduated on basis of capital stock. To what account should the assessment be charged, or should it be treated under "Deductions from Income," as provided for taxes?

Would this apply to a franchise assessment of a percentage of gross earnings, levied under city ordinance?

Would it apply to what is known as a license tax levied by a city, based on a certain fixed charge per car for the number of cars operated in the city?

Answer. State taxes assessed against railway corporations, the amounts of which are graduated on a basis of capital stock, franchise taxes levied on operating revenues, and license taxes based on the number of cars operated in a city, should be charged to "Taxes" in the Income Account.

CASE 121.

Query. By reason of the construction of a sewer in a street occupied by an electric railway's tracks, it becomes necessary to lay a temporary track around the break in the regular line in order to maintain the regular running schedule and avoid compelling the passengers to make a change of cars at that point.

Should the cost of laying and removing the temporary track be charged to account No. 19, "Other Miscellaneous Way Expenses," or to account No. 63, "Miscellaneous Car-Service Expenses"?

Answer. The cost of temporary track made necessary by the removal of tracks for the purpose of laying a sewer should be charged to account No. 19, "Other Miscellaneous Way Expenses."

CASE 122.

Query. To what account should be charged the cost of "cattle passes," which are in the nature of undergrade crossings?

Answer. To account No. 16, "Crossings, Fences, Cattle Guards, and Signs," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 123.

Query. To what account should be charged the cost of putting in iron-pipe culverts for drainage purposes?

Answer. To account No. 15, "Bridges, Trestles, and Culverts," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 124.

Query. A blast, set off by a concern doing work for itself, so damaged our high-tension system as to cause a good many interruptions in the power and consequently our car service was somewhat delayed for several hours.

In addition to reimbursing us for the expense of restoring the high-tension system to its original condition, the concern has agreed to pay us a certain sum of money to reimburse us for the estimated loss of business suffered from the interruption of our service.

To what account shall we credit the amount paid to us for the estimated loss of business?

Answer. The amount may be credited to account No. 9, "Miscellaneous Transportation Revenue." Strictly speaking, this is not a transportation revenue, but as it is paid to replace what is conceded to be a transportation revenue, it may be so considered.

CASE 125.

Query. We are carrying in suspense an amount paid to a trust company for certification of bonds issued for construction purposes. To what account should it be charged?

Answer. Payments to trustees for certification of such bonds should be charged to account No. 44, "Miscellaneous," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 126 (amended).

Query. We are constructing a new power station which is to be operated by steam turbines. The water for the condensers in

this station is to be obtained from a pool in a near-by river to be formed by a dam at or near the station. To what account should be charged the cost of the dam and the pipes conveying the water from the pool to the condensers?

Answer. The cost of the dam as well as the cost of the pipes used in conveying the water from the pool formed by the dam should be charged to account No. 24, "Power-Plant Buildings," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 127 (*amended*).

Query. The salary of superintendent of power is included in account No. 48, "Superintendence of Transportation," in the Classification of Operating Expenses of Electric Railways. We have always included the salary of superintendent of power in powerhouse expenses. In view of the fact that we operate in one State only, kindly advise if we would not be justified in continuing this practice?

Answer. Under the classifications issued by this Commission it would not be proper for you to eliminate the salary and office and traveling expenses of the superintendent of power from account No. 48, "Superintendence of Transportation" and include them in some other account under Group I—Power.

However, there would be no objection to carrying such expenses as a subaccount under account No. 48, and for your own convenience including such subaccount under Group I—Power. Notice of the establishment of such a subaccount should be given to the Commission, subject to its disapproval.

CASE 128.

Query. To what account should be charged fees paid to directors?

Answer. To account No. 79, "Miscellaneous General Expenses," in the Classification of Operating Expenses of Electric Railways.

CASE 129.

Query. To what account should be credited the proceeds of an annual tax voted to a carrier by the districts through which the carrier operates?

Answer. This should not be credited to operating revenues, but should be handled through the Income Account.

CASE 130.

Query. To what account in the Classification of Expenditures for Road and Equipment of Electric Railways should be cleared "Rent and Operation of Equipment" (the operation of a rented locomotive, pile driver, etc., used in bridge and track work), "Miscellaneous General Expenses," and "Law Expenses?"

Answer. The account "Rent and Operation of Equipment" should be cleared to account No. 11, "Track Laying and Surfacing," and account No. 15, "Bridges, Trestles, and Culverts," unless a portion of the expense is directly chargeable to some other primary account in the Classification of Expenditures for Road and Equipment of Electric Railways. (See Case 186.)

Assuming that the account "Miscellaneous General Expenses" covers expenditures properly chargeable to account No. 44, "Miscellaneous," this account as well as the account "Law Expenses" (see account No. 40), should be carried as primary accounts under General Account III—General Expenditures.

CASE 131.

Query. To what account should be credited revenue from express traffic handled under a contract with an express company, the railway company owning the cars and charging the express company on a mileage basis?

Answer. To account No. 5, "Express Revenue," in the Classification of Operating Revenues of Electric Railways. The revenue received covers compensation for the handling of express traffic exclusively and should be treated accordingly, regardless of the arrangement or basis upon which the compensation is fixed.

CASE 132.

Query. Would it be proper to charge to road and equipment account No. 8, "Special Work," the cost of labor and material used in running a wire from a substation to several of our sidings for the purpose of turning on electric switch lights at said sidings by means of a switch at the substation?

Answer. No. The cost should be charged to account No. 17, "Interlocking and Other Signal Apparatus," in the Classification of Expenditures for Road and Equipment of Electric Railways. However, it is not the intention that carriers should be required to capitalize insignificant amounts.

CASE 133.

Query. To what accounts should be charged the cost of maintenance and operation of machinery in air-compressor stations, used for charging storage tanks for air brakes?

Answer. The cost of maintenance should be charged to account No. 38, "Shop Machinery and Tools," and the cost of operation to account No. 63, "Miscellaneous Car-Service Expenses."

CASE 134.

Query. To what accounts should be charged the cost of construction and maintenance of conduits and fixtures, built from a compressor station (located a block or so away from the main line) to a point alongside of the track, the conduits being used for conveying the compressed air to be used on cars on account of air brakes?

Answer. The cost of construction should be charged to account No. 32, "Shop Equipment," in the Classification of Expenditures for Road and Equipment of Electric Railways, and the cost of maintenance to account No. 38, "Shop Machinery and Tools," in the Classification of Operating Expenses of Electric Railways.

CASE 135.

Query. To what account should be credited interest earned on bank balances?

Answer. To "Interest on Deposits" in the Income Account.

CASE 136.

Query. In a certain system of side-bracket construction, the trolley is suspended by a short wire attached to the bracket. Is this piece of wire a part of the bracket and so chargeable to account No. 20, "Poles and Fixtures," or is it a span wire and so chargeable to account No. 23, "Distribution System"?

Answer. The wire is a part of the bracket, and the cost of maintenance should be charged to account No. 20, "Poles and Fixtures," in the Classification of Operating Expenses of Electric Railways.

CASE 137.

Query. Should not account No. 5, "Ballast," in the Classification of Expenditures for Road and Equipment of Electric Rail-

ways, provide for a separate account to cover ballast produced, as is provided in the Classification of Operating Expenses of Electric Railways?

Answer. If the entire cost of ballast produced is chargeable to road and equipment, it could be properly charged to account No. 5, "Ballast." If, however, the ballast produced is chargeable partly to road and equipment and partly to operating expenses, Note B, under account No. 2, "Ballast," in the Classification of Operating Expenses of Electric Railways, would apply.

CASE 138.

Query. Where track has been laid in an unimproved street under an ordinance which requires the carrier to pay its proportion of the paving when the city paves, should not this proportion be charged to account No. 10, "Paving," in the Classification of Expenditures for Road and Equipment of Electric Railways, even when the proportion is included in a special assessment and spread over a period of years?

Answer. Yes. (See Case 252.)

CASE 139.

Query. Should the cost of macadamizing a road or filling a dirt road up to the head of the rail be considered paving and charged to account No. 10, "Paving," in the Classification of Expenditures for Road and Equipment of Electric Railways, or should it be charged to account No. 11, "Track Laying and Surfacing," in the same classification?

Answer. The cost of macadamizing should be charged to account No 10, "Paving," and the cost of filling the dirt road up to the head of the rail should be charged to account No. 5, "Ballast."

CASE 140.

Query. Is it proper to charge account No. 15, "Bridges, Trestles, and Culverts," in the Classification of Expenditures for Road and Equipment of Electric Railways, with the cost of a trestle used to handle coal, when the coal is handled in the carrier's own cars and over its own road, and the trestle is used to secure sufficient elevation to dump the coal into coal pockets?

Answer. If the coal pocket is primarily for power station or generating uses, the cost of the trestle should be charged to ac-

count No. 24, "Power-Plant Buildings." If the coal pocket can not be considered a part of the power plant, the cost of the trestle should be charged to account No. 28, "Stations, Waiting Rooms, and Miscellaneous Buildings." (*See Case 144.*)

CASE 141.

Query. When rails are drilled at the mill for bonding and the cost is included in the price paid for the rails, should the entire cost be included in account No. 7, "Rails, Rail Fastenings, and Joints," in the Classification of Expenditures for Road and Equipment of Electric Railways?

Answer. Yes.

CASE 142.

Query. To what account should be charged the amount of conductors' remittances stolen from a safe provided by a carrier?

Answer. To account No. 79, "Miscellaneous General Expenses," in the Classification of Operating Expenses of Electric Railways.

CASE 143.

Query. When the general office is a part of the carhouse and occupies, say, the second story, how should the cost of the general office be charged?

Answer. The cost should be charged to account No. 27, "Shops and Carhouses," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 144.

Query. Should the cost of a coal pocket be charged to account No. 24, "Power-Plant Buildings," in the Classification of Expenditures for Road and Equipment of Electric Railways, as a building used in power generation, or to account No. 27, "Shops and Carhouses," as a storehouse, or to account No. 28, "Stations, Waiting Rooms, and Miscellaneous Buildings," as a building not otherwise provided for?

Answer. If the coal pocket is primarily for power station or generating uses, its cost should be charged to account No. 24, "Power-Plant Buildings." If the coal pocket can not be considered a part of the power plant, the cost should be charged to account No. 28, "Stations, Waiting Rooms, and Miscellaneous Buildings." (*See Case 140.*)

CASE 145.

Query. To what account should be charged the cost of snow plows, such as nose plows, etc., attached to cars?

Answer. The cost of snow plows attached to cars should be charged, under the Classification of Expenditures for Road and Equipment of Electric Railways, to account No. 35, "Cars," account No. 36, "Locomotives," or account No. 38, "Other Rail Equipment," according to the class of equipment to which the attachments are made.

The cost of repairing and renewing snow plows attached to cars should be charged, under the Classification of Operating Expenses of Electric Railways, to account No. 32, "Passenger and Combination Cars"; account No. 33, "Freight, Express, and Mail Cars"; account No. 34, "Locomotives"; or account No. 35, "Service Cars," according to the class of equipment to which the plows are attached.

CASE 146.

Query. Must account No. 25, "Buildings and Structures," in the Classification of Operating Expenses of Electric Railways, be subdivided into the subaccounts (a) to (i), or is this a permissible subdivision?

Answer. This subdivision is permissible, but not compulsory. If subprimary accounts are proposed, a list should be filed with the Commission subject to its disapproval.

CASE 147.

Query. To what account should be charged the cost of terminal houses erected to contain the apparatus necessary in connection with the change from high-tension overhead to underground line construction?

Answer. The cost of original installation should be charged to account No. 21, "Transmission System," in the Classification of Expenditures for Road and Equipment of Electric Railways. The cost of repairs should be charged to account No. 22, "Transmission System," in the Classification of Operating Expenses of Electric Railways.

CASE 148.

Query. When a substation attendant who has little or nothing to do, but must be on duty in case a circuit breaker goes out, also

sells tickets, handles express, etc., and generally acts as station agent, must his wages be apportioned, and, if so, on what basis?

Answer. The wages of such an employee should be apportioned among the accounts affected. It is not intended, however, to be too strict in a matter of this kind, and if the circumstances are such that any account could, with propriety, stand the entire expense, there would be no objection to following such a course.

CASE 149.

Query. When headlights, markers, etc., are cared for and handled at the general office, say, a mile from the carhouse, and the man who does this work also handles baggage and express matter, and acts as janitor of the building, must his wages be apportioned, and, if so, on what basis?

Answer. The wages of such an employee should be apportioned among the accounts affected. It is not intended, however, to be too strict in a matter of this kind, and if the circumstances are such that any account could, with propriety, stand the entire expense, there would be no objection to following such a course. (See Cases 79, 248, and 254.)

CASE 150.

Query. A conductor on duty is stabbed by a drunken passenger without any fault or negligence whatever on the part of the carrier. He has been a faithful employee and it has been decided to pay him for the time lost during the resulting illness. Should the amount be charged to account No. 79, "Miscellaneous General Expenses," or to account No. 82, "Injuries and Damages"?

Answer. To account No. 82, "Injuries and Damages." (See Cases 16 and 74.)

CASE 151.

Query. A conductor is knocked from a crowded running board of an open car while the car is passing close to a pile of building material of the existence of which he is well aware. No negligence on the part of the company is shown or claimed. He has been a faithful employee and it has been decided to pay him for the time lost during the resulting illness. Should the amount be charged to account No. 79, "Miscellaneous General Expenses," or to account No. 82, "Injuries and Damages"?

Answer. To account No. 82, "Injuries and Damages."

CASE 152.

Query. To what account should be charged the cost of renewing a pavement taken up during construction work for the purpose of removing obstructions such as gas and sewer pipes? This paving is more or less removed from the paving described as the paving strip, extending approximately two feet beyond the outside rail and between the rails, and is not maintained by the street railway company.

Answer. The cost of replacing a pavement taken up during construction work for the purpose of removing obstructions such as gas and sewer pipe, should be charged to account No. 10, "Paving," in the Classification of Expenditures for Road and Equipment of Electric Railways, whether or not such pavement is outside of the so-called paving strip maintained by the company in consequence of municipal requirements.

CASE 153.

Query. Is account No. 9, "Underground Construction," in the Classification of Expenditures for Road and Equipment of Electric Railways, intended to include all labor in placing the material described, as well as the cost of material itself, including transportation?

Answer. Such labor should not be included in account No. 9, "Underground Construction," but should be charged to account No. 11, "Track Laying and Surfacing," in analogy with maintenance account No. 8, "Roadway and Track Labor."

CASE 154.

Query. Should the cost of hauling track material from the storeroom to the place where it enters into construction be regarded as a part of the labor cost covered by account No. 11, "Track Laying and Surfacing," in the Classification of Expenditures for Road and Equipment of Electric Railways?

Answer. Yes.

CASE 155.

Query. How should guardrails, walks, and railings along the tracks of elevated railways be classified?

Answer. Timber guardrails, footwalks, and railings along the tracks of elevated railways should be charged to road and equip-

ment account No. 14, "Elevated Structures and Foundations." The reason that rails and ties are excluded from this account and put in separate accounts is, that they can be used on other roadbeds. The timber work described, however, is peculiar to the elevated structure, and should therefore be included in that account for the same reason that all parts of bridges and trestles, except rails, crossties, etc., are included in account No. 15, "Bridges, Trestles, and Culverts," in the same classification.

CASE 156.

Query. In connection with the crossing gates of a railway there is used a cabin which contains the apparatus for operating the crossing gates. In some cases these are old cabins which were used by flagmen before the installation of crossing gates, and have simply been adapted to the new use of crossing gates; in other cases complete new cabins or towers are installed with crossing gates. Is it proper to include the cost of these cabins or towers in account No. 16, "Crossings, Fences, Cattle Guards, and Signs," in the Classification of Expenditures for Road and Equipment of Electric Railways?

Answer. Yes.

CASE 157.

Query. Should the cost of towers that contain the interlocking machinery be included in account No. 17, "Interlocking and Other Signal Apparatus," in the Classification of Expenditures for Road and Equipment of Electric Railways?

Answer. Yes.

CASE 158.

Query. This company is desirous of keeping a subaccount "Lighting System," under account No. 24, "Miscellaneous Electric Line Expenses," said account to contain the cost of maintaining the lighting system on both the elevated and the subway lines. It is the desire to show the cost of maintenance of the lighting system on both divisions in one account, which would not be possible if the cost of maintaining the lighting system of the subway were charged to account No. 13, "Tunnels," in the Classification of Operating Expenses of Electric Railways.

Answer. If the company is interested in having the cost of maintaining the lighting system included in a single item it may

keep the proposed account as an apportionment account to be cleared monthly, but it would destroy the uniformity sought if the account were to be kept as a regular operating account and thus show expenses that in the case of other companies would not appear under account No. 13, "Tunnels."

CASE 159.

Query. To what account should be charged payments for rent of ground on which to place snow fences? To what account should be charged the cost of building snow fences, as well as the expense of setting them up and removing them?

Answer. Rent of ground on which to place snow fences is chargeable to operating expense account No. 12, "Removal of Snow, Ice, and Sand."

The first installation of snow fences should be charged to road and equipment account No. 16, "Crossings, Fences, Cattle Guards, and Signs." After the first installation, the cost of building such fences, as well as the expense of setting them up and removing them, should be charged to operating expense account No. 12, "Removal of Snow, Ice, and Sand."

CASE 160.

Query. To what account should be charged expenses incident to the trial of an ejected passenger who shot and killed one of our trainmen, and burial expenses of said trainman paid by this company?

Answer. The expenses incident to the trial should be charged to account No. 76, "Law Expenses," and the burial expenses, if not paid from a relief association fund, should be charged to account No. 82, "Injuries and Damages."

CASE 161.

Query. To what account should be charged a ditch assessment for constructing a new ditch by which this company is partly benefited although the road has been in operation for some time?

Answer. Provision is made for the cost of ditching roadbed and ditches for waterways in account No. 4, "Grading," in the Classification of Expenditures for Road and Equipment of Electric Railways. If the ditch to which you refer is along the public highway and is not made use of in the operation of the railroad,

the amount of the assessment should be charged to account No. 2, "Right of Way," in the same classification.

CASE 162.

Query. To what account should be charged the cost of sewer and drain tiles used for repairing right-of-way ditches?

Answer. To account No. 10, "Miscellaneous Roadway and Track Expenses." The cost of labor employed in making repairs, however, should be charged to account No. 8, "Roadway and Track Labor."

CASE 163.

Query. To what account should be charged the cost of pieces of glass for fronts of headlights on cars? Is this charge the same as for globes and carbons, or is the glass considered as a repair rather than a supply?

Answer. Pieces of glass for fronts of headlights on cars should be charged, under the Classification of Operating Expenses of Electric Railways, to account No. 32, "Passenger and Combination Cars"; account No. 33, "Freight, Express, and Mail Cars"; account No. 34, "Locomotives"; or account No. 35, "Service Cars," according to the class of equipment on which the glass is used.

Globes and carbons used for headlights should be charged to account No. 63, "Miscellaneous Car-Service Expenses."

CASE 164.

Query. To what account should be charged the cost of trimming trees along tracks to prevent the trees from striking and scratching the sides of cars?

Answer. The cost of labor employed in trimming trees should be charged to account No. 8, "Roadway and Track Labor."

CASE 165.

Query. To what account should be charged the cost of sprinkling paved streets (other than pavement near tracks) in front of passenger and freight stations?

Answer. If the sprinkling in front of stations is performed by employees around the station, the labor should be charged to account No. 64, "Station Employees," and other expenses to ac-

count No. 65, "Station Expenses." If the service is performed by outside parties, the entire expense should be charged to account No. 65.

CASE 166.

Query. To what account should be charged the cost of hat checks furnished trainmen?

Answer. To account No. 63, "Miscellaneous Car-Service Expenses."

CASE 167.

Query. To what account should be charged the cost of tube cleaners and repair parts for cleaning scale from boiler tubes in boilers at power stations?

Answer. The cost of first installation of tube cleaners should be charged to account No. 30, "Power-Plant Equipment," in the Classification of Expenditures for Road and Equipment of Electric Railways. Replacements and repairs should be charged to account No. 30, "Power-Plant Equipment," in the Classification of Operating Expenses of Electric Railways.

CASE 168.

Query. To what account should be charged the cost of envelopes and bags used for filing canceled tickets turned in by conductors?

Answer. To account No. 84, "Stationery and Printing."

CASE 169.

Query. To what account should be charged the cost of fire extinguishers which are to be installed in passenger and freight cars, and in power stations?

Answer. The cost of first installation should be charged to account No. 35, "Cars," account No. 36, "Locomotives," or account No. 38, "Other Rail Equipment," in the Classification of Expenditures for Road and Equipment of Electric Railways, according to the class of equipment in which the fire extinguishers are installed. The cost of first installation in power stations should be charged to account No. 30, "Power-Plant Equipment," in the same classification. It is not intended, however, to require carriers to charge insignificant items to road and equipment accounts.

CASE 170.

Query. To what account should be charged the cost of renewing fire extinguishers used in passenger and freight cars, and in power stations?

Answer. The cost of renewing fire extinguishers in cars should be charged to account No. 63, "Miscellaneous Car-Service Expenses," and in power plants to account No. 54, "Miscellaneous Power-Plant Supplies and Expenses."

CASE 171.

Query. To what account should be charged the cost of installing fire hose?

Answer. The cost of first installation of fire hose should be charged to the same account under Road and Equipment as the building in which the hose is installed. It is not intended, however, to require carriers to charge insignificant items to road and equipment accounts.

CASE 172.

Query. To what account should be charged the cost of renewing or replacing fire hose?

Answer. To account No. 25, "Buildings and Structures," in the Classification of Operating Expenses of Electric Railways.

CASE 173 (*amended*).

Query. To what account should be charged the expenses incurred on account of a remonstrance against constructing a new ditch along right of way?

Answer. To operating expense account No. 76, "Law Expenses," or road and equipment account No. 40, "Law Expenses," as may be appropriate.

CASE 174.

Query. To what account should be charged cost of printing milk checks for carrying milk?

Answer. To account No. 63, "Miscellaneous Car-Service Expenses."

CASE 175.

Query. To what account should be charged the cost of books purchased for a company's reference library, such as books on electric railway practice, engineering, electricity, etc.?

Answer. To account No. 79, "Miscellaneous General Expenses."

CASE 176.

Query. To what account should be charged subscriptions to electric railway periodicals?

Answer. To account No. 79, "Miscellaneous General Expenses."

CASE 177 (*amended*).

Query. To what account should initiation fees and dues paid to state and national railway associations be charged?

Answer. To account No. 79, "Miscellaneous General Expenses."

CASE 178.

Query. To what account should be charged the cost of drayage at junction points when such drayage is absorbed by the carriers out of the through rate?

Answer. To account No. 7, "Freight Revenue," in the Classification of Operating Revenues of Electric Railways. (*See Case 187.*)

CASE 179.

Query. To what account should be charged the cost of signs on cars advertising special events?

Answer. Portable signs on cars for the purpose of attracting traffic may be charged to account No. 46, "Advertising;" if simply for the guidance of passengers, they should be charged to account No. 63, "Miscellaneous Car-Service Expenses." (*See Case 77.*)

CASE 180.

Query. To what account should be charged an amount paid by us to another traction company to cover the cost of repairing one of their cars which was damaged by one of ours?

Answer. Assuming that the damage to which you refer occurred at a crossing on account of a collision, the expense should be charged to account No. 82, "Injuries and Damages."

CASE 181.

Query. To what account should be charged the cost of incandescent lamps, wiring, fuse blocks, and fuses for the maintenance of switch lights at sidings?

Answer. The cost of lamps and fuses should be charged to account No. 68, "Operation of Signal and Interlocking Systems," and the cost of fuse blocks and wiring to account No. 17, "Signal and Interlocking Systems."

CASE 182.

Query. To what account should be charged the cost of labor required for maintenance of switch lights at sidings?

Answer. To account No. 17, "Signal and Interlocking Systems."

CASE 183.

Query. To what account should be charged the cost of installing scales and stoves in company's storerooms?

Answer. If the scales referred to are built in, their initial cost should be charged to account No. 27, "Shops and Carhouses," in the Classification of Expenditures for Road and Equipment of Electric Railways; if they are portable scales, their initial cost should be charged to account No. 32, "Shop Equipment," in the same classification.

The initial cost of installing stoves in company's storerooms should be charged to account No. 27, "Shops and Carhouses."

CASE 184.

Query. To what account should be charged the cost of services of an electric clock at a dispatcher's office for use in train service?

Answer. To account No. 48, "Superintendence of Transportation."

CASE 185.

Query. To what account should be charged the cost of a reseating machine, and repair parts, for grinding and cleaning caps for boiler tubes in power stations?

Answer. The cost of first installation of reseating machines for grinding and cleaning caps for boiler tubes in power stations should be charged to account No. 30, "Power-Plant Equipment,"

in the Classification of Expenditures for Road and Equipment of Electric Railways. Replacements and repairs should be charged to account No. 30, "Power-Plant Equipment," in the Classification of Operating Expenses of Electric Railways.

CASE 186.

Query. What accounts should be charged with the rent and the cost of maintenance and operation of a steam locomotive and other classes of equipment, such as work cars, etc., used in the construction of an electric railway? What disposition should be made of rental charges for time during which the equipment is lying idle on account of inclement weather?

Answer. The rent of such equipment, whether in use or idle, together with the cost of repairs and supplies used in its operation, should be charged to the accounts in the Classification of Expenditures for Road and Equipment of Electric Railways that are benefited by the service, being apportioned among them on an equitable basis. (*See Case 130.*)

CASE 187.

Query. How should receipts and payments for cartage be handled when cartage is included in the rates?

Answer. When freight rates include cartage, the total amounts charged should be credited to account No. 7, "Freight Revenue," in the Classification of Operating Revenues of Electric Railways, and the amounts paid to a cartage agency for cartage should be charged to the same account. (*See Case 178.*)

CASE 188.

Query. Should freight earnings be charged with amounts paid to other companies for the use of their cars?

Answer. Amounts paid to other companies for the use of their cars should be charged to account No. 88, "Rent of Equipment," in the Classification of Operating Expenses of Electric Railways, and not to the revenue account benefited by the use of the cars. (*See Case 19.*)

CASE 189.

Query. To what account should be credited the net receipts from the operation of a park or amusement resort, after deducting

all the expenses? During a portion of the year the expenses would probably exceed the receipts, but during the summer season the receipts might exceed the expenses, and to show a credit balance in operating expense account No. 46, "Advertising," would not appear desirable.

Answer. If the park or amusement resort is operated primarily for the purpose of attracting traffic, and not as an investment, the proper account to credit is account No. 19, "Miscellaneous," in the Classification of Operating Revenues of Electric Railways. The income from, and the expense of, conducting such a park or amusement resort may be carried in a suspense account until the close of the season. When this method is followed, the estimated net profit or net expense should be equitably apportioned among the months during which the park or amusement resort is open to the public, and an adjustment of the suspense account made at the close of the season.

CASE 190.

Query. Should account No. 4, "Grading," in the Classification of Expenditures for Road and Equipment of Electric Railways, include the cost of grading tools? To what account should be charged the cost of a grading camp, including tents and other equipment for boarding and lodging laborers?

Answer. The cost of tools for grading, as well as the cost of tents and other equipment for boarding and lodging laborers engaged in the work, should be charged to account No. 4, "Grading." This account should be credited with the remaining value of tools and other equipment when the work is completed. (*See Cases 104 and 195.*)

CASE 191.

Query. A company is called upon by the various municipalities through which it operates to pay for street improvements, either by assessments levied by municipal authority or by payments to contractors in accordance with city ordinances. Is the initial expense of street paving, sidewalks, curbs, gutters, etc., chargeable to operating expenses or to road and equipment? Are payments for improvements of the above nature made in connection with depots and depot grounds chargeable to account No. 2, "Right of Way," or account No. 3, "Other Land used in Elec-

tric Railway Operations," in the Classification of Expenditures for Road and Equipment of Electric Railways?

Answer. The initial cost of street paving, sidewalks, curbs, gutters, etc., is chargeable to construction accounts. Expenditures of this nature in connection with depots and depot grounds should be charged to account No. 28, "Stations, Waiting Rooms, and Miscellaneous Buildings," in the Classification of Expenditures for Road and Equipment of Electric Railways, except that the cost of all paving about tracks and special work and the cost of crosswalks incident to track construction should be charged to account No. 10, "Paving," whether in the public way or upon ground used in connection with depots or depot grounds. (*See Cases 60 and 116.*)

CASE 192.

Query. To what account should the cost of land acquired for station or terminal grounds and for shops and power houses be charged?

Answer. The cost of such land should be charged to account No. 3, "Other Land used in Electric Railway Operations."

CASE 193.

Query. To what account should insurance premiums paid on construction material or on equipment or structures under construction be charged?

Answer. Insurance premiums paid on construction material or on equipment or structures under construction should be charged to specific accounts when they can be allocated to such accounts; otherwise to account No. 44, "Miscellaneous" in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 194.

Query. Should the cost of meals furnished to trainmen on rush days, such as circus day, Fourth of July, etc., be charged to account No. 63, "Miscellaneous Car-Service Expenses," or to account No. 72, "Other Transportation Expenses," in the Classification of Operating Expenses of Electric Railways?

Answer. Account No. 63, "Miscellaneous Car-Service Expenses."

CASE 195.

Query. What account should be charged with the cost of a steam shovel used in the construction of an electric railway?

Answer. If, as is assumed, the steam shovel is to be used in grading, its cost should be charged to account No. 4, "Grading," in the Classification of Expenditures for Road and Equipment of Electric Railways. If the steam shovel is sold after the completion of the grading, the proceeds from the sale should be credited to account No. 4. If, however, it is retained and used, account No. 4 should be credited with the inventory value at the completion of the grading, and account No. 38, "Other Rail Equipment," charged, provided the steam shovel is permanently mounted on a car. In case it is not so mounted, account No. 12, "Roadway Tools," should be charged. (*See Cases 104 and 190.*)

CASE 196.

Query. Under a joint arrangement, practically all the scrap material of several companies controlled by the same interests is sold under contract to a single purchaser. The contract provides that the scrap shall be cleaned, packed, if necessary, shipped to a designated point, and delivered to the purchaser at prices fixed in the contract. Should the cost of cleaning, cutting up, collecting, and packing, and amounts paid for cartage and freight be charged to account No. 85, "Store Expenses," in the Classification of Operating Expenses of Electric Railways?

Answer. Account No. 85, "Store Expenses," provides for the cost of collection of scrap material, but it is not intended that this account should include the cost of cleaning and cutting up scrap material, or of packing and shipping it to the point where it is sold. Such expenses should be deducted from the amounts received from the sale of the scrap material.

CASE 197.

Query. The property of a railway company suffered considerable damage by floods. Temporary repairs were made to permit the operation of trains over the damaged portion, it being deemed advisable to postpone permanent repairs on account of the approach of winter. During the following year the damaged property was restored to a condition equal to that before the flood.

Could a reserve be set up through charges to operating expenses of the flood year to provide for the repair of the property damaged?

Answer. If the cost of the permanent repairs proposed can be approximately determined, there is no objection to charging operating expenses each month with a proportion of the cost of such repairs, with the understanding that such charges will be adjusted to the basis of actual expenditures as soon as the work is completed. The amounts charged to operating expenses for this purpose should be carried in a reserve, against which the cost of the repairs should be charged as they are made.

CASE 198.

Query. To what account should be charged the cost of current purchased from another company to supply electric-light clusters at stopping points along the line, not stations?

Answer. Account No. 56, "Power Purchased." (See Case 227.)

CASE 199.

Query. A company owns tracks but no cars or power house. To operate the road, cars and power are secured from another company at the rate of 3 cents per car-mile for both cars and power. How should amounts thus paid be treated?

Answer. They should be apportioned between account No. 88, "Rent of Equipment," and account No. 56, "Power Purchased."

CASE 200.

Query. The tracks and equipment of a dummy freight line owned by a street railroad are leased to a steam road for exclusive use, the steam road maintaining and operating the line. Should the street railroad include the yearly rent received under revenue account No. 15, "Rents of Tracks and Terminals," or under "Miscellaneous Income" in the Income Account?

Answer. The amount of rent received as described above should be included under "Miscellaneous Income."

CASE 201.

Query. An electric railway system is operated in three divisions; the first including the lines in two cities, A and B, sepa-

rated by a river; the second division including the lines in a third city, C; and the third division including an interurban line, 22 miles in length, connecting B and C. The main supply depot is at A. Would it be proper to credit the revenues of the interurban line and charge the expenses of the lines in C with freight charges on company material and supplies carried from B to C to be used in C?

Answer. It is not proper for a carrier to include in its operating revenues freight charges for the transportation of company material and supplies for the maintenance and operation of its property.

CASE 202.

Query. Should an electric railway company whose line is under construction, no part of it having been completed and no cars having been run, open any account for operating expenses, or should it charge all expenditures to construction?

Answer. It is not proper to open any account for operating expenses before cars are run. All expenditures in connection with the construction of a road should be charged to the accounts prescribed in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 203.

Query. Several cars of coal were purchased by a road under construction, to be held for use for generating purposes in the power house after operations are begun. To what account should the cost of the coal be charged?

Answer. The cost of coal purchased for use after the beginning of operations should be charged to a fuel account. This account should be credited and the appropriate operating expense accounts should be charged as the coal is used.

CASE 204.

Query. A freight agent has on his books an account for freight charges on a car of coal. The car was delivered to the consignee over two years ago, but the check given in payment of the charges was returned by the bank protested. What disposition should be made of this account, which can not be collected?

Answer. The loss may be considered a corporate loss and the amount charged to Profit and Loss.

CASE 205.

Query. To what account should be charged an amount paid to a city for permission to open a pavement in order to repair joints, relay rails, etc.? The pavement in question is in good condition and the amount of the payment covers the estimated cost of replacing it.

Answer. The cost should be charged to account No. 9, "Paving," in the Classification of Operating Expenses of Electric Railways.

CASE 206.

Query. To what account should be charged the cost of repairing or replacing catch basins used for drainage purposes?

Answer. The cost of labor required should be charged to account No. 8, "Roadway and Track Labor," and the cost of material to account No. 10, "Miscellaneous Roadway and Track Expenses," in the Classification of Operating Expenses of Electric Railways.

CASE 207.

Query. To what account should be charged the wages of pilots directing the operation of a company's own cars by crews not familiar with certain divisions of the line, or directing the operation of cars of another company by their own crews?

Answer. Pilots as described above should be considered trainmen and their wages charged to operating expense account No. 60, "Passenger Conductors, Motormen, and Trainmen," or account No. 61, "Freight and Express Conductors, Motormen, and Trainmen," according to the service in which they are engaged.

CASE 208.

Query. To what account should an electric railway company credit an amount received from another company for the privilege of running cars over a portion of its line, the first company furnishing the power and pilots to direct the movement of the cars, which are furnished and operated by the second company?

Answer. The amount received for such a privilege should be credited to revenue account No. 15, "Rents of Tracks and Terminals," with the exception of the portion of the amount applicable to the wages of the pilots, which should be credited to the account to which the wages are charged.

CASE 209.

Query. What account is chargeable with the cost of telephone service, including both tolls and rents, in stations for agents' use in reaching patrons of the line, and in the offices of the operating officers?

Answer. Account No. 79, "Miscellaneous General Expenses."
(See Cases 96 and 230.)

CASE 210.

Query. A passenger holding a ticket is ejected from an electric railway company's car and enters suit against the company for damages. To what account should the amount of the damages awarded be charged?

Answer. Damages awarded to a passenger on account of his ejection from a car should be charged to account No. 82, "Injuries and Damages," in the Classification of Operating Expenses of Electric Railways.

CASE 211.

Query. Account No. 34 in the Classification of Expenditures for Road and Equipment of Electric Railways provides for the cost of road purchased. To what account or accounts should be charged expenditures in connection with the reconstruction of a road purchased, involving a general overhauling of track and electric line construction, stations, platforms, etc., to bring the physical condition of the road to a proper standard of efficiency and safety?

Answer. The net cost of expenditures in connection with the reconstruction of a road purchased should be distributed among the various accounts in the Classification of Expenditures for Road and Equipment of Electric Railways. It is not intended that such expenditures should be charged to account No. 34, "Cost of Road Purchased."

CASE 212.

Query. An electric railway company owns five automobiles, one used by the president, one by the general superintendent, one by the superintendent of maintenance of way, and the other two by linemen. What accounts should be charged with the garage expenses, including the salaries of men in charge; with the cost of

gasoline, oil, and waste used in the machines; and with the cost of material used in making repairs?

Answer. The garage expenses, including the salaries of the men in charge, and the cost of gasoline, oil, and waste used in the machines, should be charged to account No. 86, "Stable Expenses," in the Classification of Operating Expenses of Electric Railways. The cost of repairs should be charged to account No. 40, "Horses and Vehicles."

CASE 213.

Query. To what account should be charged the cost of concrete put in as foundation for tracks in building a pit in a carhouse or in a yard?

Answer. Assuming that the pit is built to facilitate the housing and maintenance of equipment, the cost of the foundation put in for tracks in building a pit in a carhouse should be considered a part of the cost of the carhouse, and so charged to account No. 27, "Shops and Carhouses," in the Classification of Expenditures for Road and Equipment of Electric Railways.

A pit in a yard is presumably built to facilitate the examination and repair of equipment and should be considered a miscellaneous structure, the cost of which is chargeable to account No. 28, "Stations, Waiting Rooms, and Miscellaneous Buildings."

A pit constructed to facilitate the change between the underground and the overhead electric contact system should be considered a part of the track construction.

CASE 214.

Query. An electric railway company expects to engage in the lighting and power business. Is it permissible to charge the various accounts in the Classification of Expenditures for Road and Equipment of Electric Railways with the cost of installation of additional units in the power house, and of pole lines and feeder lines? If this is not permissible, will it be satisfactory to have one balance sheet to cover both the railway business and the lighting and power business?

Answer. It is permissible to include the cost of additional units in the power house and of pole lines and feeder lines in the accounts provided in the classification.

CASE 215.

Query. What rates of depreciation should be applied to the different portions of an electric railway's plant? Should the prin-

ciple of depreciation be applied in the case of each of the 44 classes of construction covered by the accounts prescribed in the Classification of Expenditures for Road and Equipment of Electric Railways?

Answer. Provision is made in the Classification of Operating Expenses of Electric Railways for two depreciation accounts, viz.: account No. 26, "Depreciation of Way and Structures," and account No. 42, "Depreciation of Equipment;" but the Interstate Commerce Commission does not require any electric railway company to keep these accounts unless they are prescribed by the Railway Commission of the State in which such company operates the major portion of its mileage.

The question of the rates of depreciation is one which each carrier must determine for itself, and the Interstate Commerce Commission has issued no order fixing such rates. (*See Case 52.*)

CASE 216.

Query. What account should be credited with discounts allowed by manufacturers for payment, within specified times, of bills for material purchased?

Answer. Discounts allowed for the prompt payment of bills for material purchased should be credited to the accounts charged by the original invoices.

CASE 217.

Query. What revenue account should be credited with receipts for the transportation of newspapers on passenger cars? Newspaper stamps are sold at fixed rates per 100 pounds and affixed to the packages to indicate their weight and the fact that prepayment has been made.

Answer. Account No. 5, "Express Revenue," in the Classification of Operating Revenues of Electric Railways.

CASE 218.

Query. What accounts should be charged with the cost of maintenance of a bonding car and its electric equipment?

Answer. A bonding car should be considered a car rather than a tool, and the cost of its maintenance should be charged to account No. 35, "Service Cars," and the cost of maintenance of its electric equipment to account No. 36, "Electric Equipment of

Cars," in the Classification of Operating Expenses of Electric Railways. It is understood that "electric equipment" as here used includes only the electric motive equipment and wiring.

CASE 219.

Query. What disposition should be made in a lessee company's accounts of expenditures for betterments of the road and equipment of lessor companies made in accordance with the terms of the leases, there being no provision for reimbursement of the lessee for expenditures so made?

Answer. Expenditures for additions and betterments of the property of leased companies should not be included in the lessee's road and equipment accounts, but should be carried on its books as "Additions and Betterments of Leased Lines," being subdivided into the 44 accounts prescribed in the Classification of Expenditures for Road and Equipment of Electric Railways. If there is no provision for reimbursement on account of such expenditures, they should be amortized during the term of the lease through charges to "Rents of Leased Lines."

CASE 220.

Query. What account should be charged with the cost of electric motors installed by an electric railway on the premises of customers to whom current for lighting and power is furnished?

Answer. If the company conducts a general lighting and power business as well as railway business, the cost of motors installed on customers' premises should not be included in its road and equipment accounts as prescribed in the Classification of Expenditures for Road and Equipment of Electric Railways, but should be carried in a separate account such as "Investment in Outside Operations."

If, however, the lighting and power business is merely incident to the railway business, the cost of such motors should be charged to account No. 22, "Distribution System."

CASE 221.

Query. What account should be charged when conductors are given relief from charges for shortages shown by register readings and credited to "Passenger Revenue"? The relief is

granted as the result of investigation or at the request of the superintendent on account of operating conditions.

Answer. "Passenger Revenue" should be charged, as the amounts in question were previously credited to it.

CASE 222.

Query. What account should be charged with the amount assessed against a street railway for paving and a sewer? The work is done for the city by contract, so that the actual cost can not be determined for either the paving or the sewer.

Answer. The amount of the assessment should be apportioned as equitably as may be between account No. 10, "Paving," and account No. 2, "Right of Way," in the Classification of Expenditures for Road and Equipment of Electric Railways. (*See Cases 2 and 117.*)

CASE 223.

Query. What accounts should be charged with wages paid to trainmen for time during which they are required to be on duty and hold themselves in readiness for active service?

Answer. Wages paid to trainmen for time spent on duty, whether in actual platform work or in readiness for it if called upon, should be charged to account No. 60, "Passenger Conductors, Motormen, and Trainmen," or account No. 61, "Freight and Express Conductors, Motormen, and Trainmen," in the Classification of Operating Expenses of Electric Railways, according to the nature of the service.

CASE 224.

Query. As a condition to permission to place double tracks in certain subways constructed in the elevation of the tracks of steam roads, an electric railway was required to change the grade on a street in another part of the city. Should the cost of the work on the city street, such as the changing of the grade, curbing, etc., be charged to account No. 2, "Right of Way," in the Classification of Expenditures for Road and Equipment of Electric Railways?

Answer. Yes.

CASE 225.

Query. To what account should a street railway company charge payments to a city for the privilege of operating cars and stringing wires over a bridge crossing a river?

Answer. "Taxes" under "Deductions from Income." (*See Case 37.*)

CASE 226.

Query. To what account should be charged fees of witnesses and others appearing for a motorman and conductor at a coroner's inquest, occasioned by an accident?

Answer. Account No. 82, "Injuries and Damages," in the Classification of Operating Expenses of Electric Railways.

CASE 227.

Query. Should account No. 56, "Power Purchased," in the Classification of Operating Expenses of Electric Railways include the cost of all power purchased for use in connection with the operation of a line, or of only the amount actually used for the propulsion of cars? A considerable portion of the power purchased is used in lighting cars and car barns, and in operating track cranes, etc.

Answer. The entire cost of power purchased should be charged to the account named. (*See Case 198.*)

CASE 228.

Query. What account should be charged with the cost, which is not large, of loading and unloading cinders used in leveling ground around a power plant and car barns?

Answer. Account No. 25, "Buildings and Structures," in the Classification of Operating Expenses of Electric Railways.

CASE 229.

Query. To what account should be charged the cost of switch rods or hooks carried on cars for use in throwing tongue switches?

Answer. Account No. 63, "Miscellaneous Car-Service Expenses," in the Classification of Operating Expenses of Electric Railways.

CASE 230.

Query. What account should be charged with the cost of dry batteries required for telephone instruments?

Answer. If the telephones are used primarily in the operation of cars, the cost of dry batteries required should be charged to account No. 69, "Operation of Telephone and Telegraph Systems." The cost of dry batteries for other telephones should be charged to account No. 79, "Miscellaneous General Expenses." (See Cases 96 and 209.)

CASE 231.

Query. To what account should the cost of rubber bands used by conductors in sorting and bunching tickets lifted be charged?

Answer. Account No. 84, "Stationery and Printing."

CASE 232.

Query. To what account should the printing of cash fare receipts used by conductors be charged?

Answer. Account No. 63, "Miscellaneous Car-Service Expenses."

CASE 233.

Query. To what account should the cost of sleet cutters and sleet-cutter wheels be charged?

Answer. On the assumption that sleet cutters and sleet-cutter wheels are used as substitutes for trolley wheels or as parts of the electric equipment, their cost should be charged to account No. 37, "Electric Equipment of Cars," in the Classification of Expenditures for Road and Equipment of Electric Railways. It is not the intention, however, to require carriers to capitalize insignificant amounts.

The cost of labor of installing and removing the attachments should be charged to account No. 36, "Electric Equipment of Cars," in the Classification of Operating Expenses of Electric Railways.

CASE 234.

Query. What account should be charged with the wages of trainmen operating cars (usually at night) *solely* for the purpose of keeping sleet cleaned from trolley wires?

Answer. Account No. 12, "Removal of Snow, Ice, and Sand," in the Classification of Operating Expenses of Electric Railways.

CASE 235.

Query. To what account in the Classification of Operating Revenues of Electric Railways should receipts for the transportation of corpses be credited?

Answer. Account No. 1, "Passenger Revenue."

CASE 236.

Query. An electric railway company does repair work for a steam road, rendering a bill for the actual labor and material used and for the service of a motor work car at a certain rate per car-mile. To what account should the amount charged for the service of the work car be credited?

Answer. Revenue account No. 9, "Miscellaneous Transportation Revenue."

CASE 237.

Query. A traction company engaged in construction was sued by a gas company for damages to the latter's pipe line along and across the former's right of way. To what account should the traction company charge the amount of damages awarded and the costs?

Answer. Account No. 2, "Right of Way," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 238.

Query. To what account should the cost of velocipedes and of hand and push cars for use on an electric railway be charged?

Answer. The cost of first installation should be charged to account No. 12, "Roadway Tools," in the Classification of Expenditures for Road and Equipment of Electric Railways. The cost of repairs and renewals should be charged to operating expense account No. 10, "Miscellaneous Roadway and Track Expenses."

CASE 239.

Query. To what account should the cost of unloading carload freight at stations or sidings be charged? This is ordinarily

done by the consignee, but in order to secure the prompt release of cars for further service, an electric railway company sometimes does it at its own expense.

Answer. The cost of such work should be charged to operating expense account No. 64, "Station Employees."

CASE 240.

Query. In cases where repairs are necessitated by the failure of concrete base for ballast, should the cost of tearing up and replacing paving be charged to "Ballast" or to "Paving"?

Answer. The cost of tearing up and replacing paving in connection with such repairs should be charged to account No. 9, "Paving," in the Classification of Operating Expenses of Electric Railways.

CASE 241.

Query. An electric railway company has rented space for its transmission line in another company's subway. To what account should the rent paid be charged?

Answer. Account No. 24, "Miscellaneous Electric Line Expenses," in the Classification of Operating Expenses of Electric Railways.

CASE 242.

Query. What account should be charged with the cost of a stationary crushing plant located in a stone quarry and used by an electric railway in the production of ballast for maintenance?

Answer. Account No. 12, "Roadway Tools," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 243.

Query. What account should be charged with the cost of legal services required in the defense of suits against an electric railway for abutting damages?

Answer. The cost of the legal services should be charged to the account to which the damages awarded would be charged; that is, account No. 2, "Right of Way," in the Classification of Expenditures for Road and Equipment of Electric Railways. If no damages should be awarded, the cost of the legal services required should be charged to the same account.

CASE 244.

Query. What account should be charged with the cost of gage glasses and gage glass preservers?

Answer. The cost of first installation should be charged to account No. 30, "Power-Plant Equipment," in the Classification of Expenditures for Road and Equipment of Electric Railways; and the cost of repairs and replacements to account No. 30, "Power-Plant Equipment," in the Classification of Operating Expenses.

CASE 245.

Query. What account should be credited with the revenue from the transportation of dogs?

Answer. If the dogs are carried in baggage or express cars or compartments, the revenue should be credited to account No. 2, "Baggage Revenue." If they are carried in passenger cars or passenger sections of cars, as on an urban road, the revenue should be credited to account No. 9, "Miscellaneous Transportation Revenue."

CASE 246.

Query. To what account should be charged the expenses of a general manager, whose duties include those of passenger and freight agent, attending traffic associations?

Answer. Account No. 73, "Salaries and Expenses of General Officers," in the Classification of Operating Expenses of Electric Railways.

CASE 247.

Query. What account should be charged for labor unloading coal at carhouses for use in car stoves?

Answer. The cost of unloading should be added to the cost of the fuel. If, however, the work of unloading is done by regular carhouse operating employees it is not necessary to charge a portion of their wages to the cost of the fuel.

CASE 248.

Query. To what account should be charged the cost of labor unloading coal at a power plant?

Answer. The cost of unloading should be added to the cost of the fuel. If, however, the work of unloading is done by regular power-plant operating employees it is not necessary to charge a portion of their wages to the cost of the fuel. (See Cases 79 and 149.)

CASE 249.

Query. A company operating its line with gasoline motor cars has adopted the classifications prescribed for electric railways. What account should be charged with the cost of repairs to engine, transmission, or ignition parts? What account should be charged with the cost of batteries, spark plugs, connecting wire and terminals, electrolyte for storage batteries, etc.?

Answer. The cost of repairs to the motor features of gasoline motor cars should be charged to account No. 34, "Locomotives" (preferably in a subaccount, if approved by the Commission), in the Classification of Operating Expenses of Electric Railways, and the cost of repairs to the car features of such motor cars should be charged to account No. 32, "Passenger and Combination Cars"; account No. 33, "Freight, Express, and Mail Cars"; or account No. 35, "Service Cars," as the case may require.

The cost of repairs or renewals of batteries, spark plugs, connecting wire and terminals, electrolyte for storage batteries, and other appliances for the motive power of such cars should be charged to account No. 34, "Locomotives" (preferably in a subaccount, if approved by the Commission). (*See Case 6.*)

CASE 250.

Query. A practically new car, carried under Equipment in Expenditures for Road and Equipment, was destroyed in a wreck, the salvage amounting to a few hundred dollars. What disposition should be made of the loss and the salvage?

Answer. The accounts under Expenditures for Road and Equipment, to which the cost of the car was originally charged, should be credited with the cost of the equipment destroyed, and this cost, less salvage, should be charged to the appropriate operating expense accounts.

CASE 251.

Query. A city proposes to repave its streets with improved materials, and the street railway company is required by the terms of its franchise to repave its strip at the same time and with the same kind of material. Would it be proper to charge the cost of the new paving to account No. 10, "Paving," in the Classification of Expenditures for Road and Equipment of Electric Railways?

Answer. The excess cost of the new paving over the cost of the original paving should be charged to road and equipment account No. 10, "Paving," and the remainder to operating expense account No. 9, "Paving."

CASE 252.

Query. A street railway line was constructed in unpaved streets, and after the line had been in operation for a number of years, the city decided to pave. To what account should the railway's share of the cost of paving be charged?

Answer. Account No. 10, "Paving," in the Classification of Expenditures for Road and Equipment of Electric Railways. (See Case 138.)

CASE 253.

Query. An electric railway increased its capital stock by \$500,000. Of this increase \$250,000 was authorized and issued for a specified purpose—a 25 per cent stock dividend—but the remaining \$250,000 was not authorized for any specific purpose and was not issued. Should the entry in the general ledger be made to cover more than the \$250,000 authorized and issued?

Answer. No. Capital stock should be considered as issued only when the certificates are signed and sealed and placed with the proper officer for sale or delivery.

CASE 254.

Query. Should any charge be made to account No. 48, "Superintendence of Transportation," for the services of agents and substation men used to some extent in dispatching trains and in delivering dispatchers' orders to train crews?

Answer. No charge should be made to the superintendence account for such incidental services. (See Cases 79 and 149.)

CASE 255.

Query. An electric railway company proposes to furnish electric current for lighting some small towns along its line, also to furnish power for the operation of several manufacturing plants. How should the revenues and expenses be handled?

Answer. If a general light and power business is to be undertaken in connection with the railway business, the several "Other Operations—Cr." accounts in the Classification of Operating Expenses of Electric Railways should be used to exclude from the total of each general account the portion of expenses

that is not applicable to the railway business. The revenues from the light and power business should be kept in an account separate from that of the railway business and the net result should be carried directly to the Income Account. (*See Case 11 and account No. 18 in the Classification of Operating Revenues of Electric Railways.*)

CASE 256.

Query. What accounts should be charged with the cost of applying a new form of coupler to motor cars to be used in connection with trailers?

Answer. Such cost should ordinarily be charged to operating expense account No. 32, "Passenger and Combination Cars;" account No. 33, "Freight, Express, and Mail Cars;" or account No. 35, "Service Cars," according to the class of equipment to which the couplers are applied.

If the couplers applied are heavier or of an improved type, and the cost is considerable, the excess cost of the new couplers over the cost of those removed should be charged to the proper account in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 257.

Query. What account should be charged with the cost of additions to a small plant operated by a railway company to furnish power for lighting in one of the towns on its line?

Answer. The cost of additions to the machinery and equipment of the plant should be charged to account No. 30, "Power-Plant Equipment," and of additions to the building to account No. 24, "Power-Plant Buildings," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 258.

Query. What account should be charged with the cost of cutting trees and removing stumps from the right of way of an electric railway?

Answer. Account No. 4, "Grading," in the Classification of Expenditures for Road and Equipment of Electric Railways.

CASE 259.

Query. Ties are frequently purchased some time in advance of their actual use in track work. Should their cost be charged to

operating expenses in the month in which payment is made or in the month in which they are put in the track?

Answer. The cost of ties should be charged to a material account at the time of purchase. This account should be credited and operating expense account No. 3, "Ties," charged from month to month with the value of the ties put in the track. In order that the cost of renewing ties may be distributed to the 12 months of the year, there would be no objection to charging the operating expense account, "Ties," each month with its proportion of the total amount authorized or approximated for renewals during the fiscal year, regardless of the month in which the actual renewals are made, but the account should be adjusted at the end of the year to the actual expenditures during the year.

CASE 260.

Query. To what account should the cost of temporary grain doors placed in cars used for shipping grain be charged?

Answer. Account No. 63, "Miscellaneous Car-Service Expenses," in the Classification of Operating Expenses of Electric Railways.

CASE 261.

Query. Would it be permissible to create a new account, No. 45, "Stationery and Printing," in the Classification of Expenditures for Road and Equipment of Electric Railways, to include such items as the cost of stationery and printing incident to the raising of a public subscription to the stock of a proposed road?

Answer. The cost of such items should be charged to account No. 44, "Miscellaneous." It would not be proper to establish an additional account, though a subaccount, "Stationery and Printing," might be established under account No. 44, in accordance with the provisions of the last paragraph of the Order of the Commission on page 6 of the Classification.

CASE 262.

Query. In the construction of a street railway it is necessary to team rails from a yard to the street in which they are to be laid. To what account should the cost of such teaming and the cost of unloading the rails in the street be charged?

Answer. Account No. 11, "Track Laying and Surfacing," in the Classification of Expenditures for Road and Equipment of Electric Railways.

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APPENDIX B

Alphabetical List of Items of Expense in the Operation of Electric Railways

Through the courtesy of the Central Electric Accounting Conference, this alphabetical list of items of expense in the operation of electric railways is published. This list has not been revised by the Committee or officially approved by the Accountants' Association. It is a verbatim copy of one published in pamphlet form by the Central Electric Accounting Conference and is republished in this form with the consent of the Conference.

CENTRAL
ELECTRIC ACCOUNTING
CONFERENCE

Alphabetical List of Items
of Expense

in the operation of

ELECTRIC RAILWAYS

Classified according to the

Interstate Commerce Commission

and

American Electric Railway Accountants' Association
Standard Classification of Accounts

(Reprint)

Central Electric Accounting Conference

1910-1911

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The operations of electric railroads are so diversified that the compilation of a complete list of items of ordinary expense would be an extremely difficult task. It is not assumed that the following list is complete, but that it is comprehensive enough for general requirements of clerks and others engaged in distributing charges to the proper (operating) accounts, when used as an auxiliary to the text of the accounts.

Various sources of information have been freely drawn upon and the list as presented is a compilation of similar lists previously prepared by other organizations, with such condensation or amplification as has been deemed desirable.

The following publications have been consulted:

American Electric Railway Accountants' Association Classification adopted as standard October 15, 1908.

Interstate Commerce Commission Classification of Operating Expenses, first issue, 1908.

Accounting Bulletin No. 5, published May 1, 1910, by Interstate Commerce Commission as approved by Committee of American Electric Railway Accountants' Association.

List of Electric Items published April, 1910, by Stone & Webster Management Association.

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